

481—22.1(10A) Audit occurrence. The department audits financial records of intermediate care facilities, residential care facilities, and intermediate care facilities for the mentally retarded on a rotating basis or upon request of the department of human services (DHS). Audits are intended to ensure compliance with the following Iowa Administrative Code chapters:

1. 441—Chapter 52, Payment, specifically subrule 52.1(3).
2. 441—Chapter 54, Facility Participation, specifically rule 54.5(249) and subrule 54.8(2).
3. 441—Chapter 81, Intermediate Care Facilities, specifically subrule 81.4(3), rule 81.10(249A) and subrule 81.14(2).
4. 441—Chapter 82, Intermediate Care Facilities for the Mentally Retarded, specifically subrules 82.9(3) and 82.17(2).

If a rule not listed is used in an audit, the auditor will notify the facility.

The department acts as an agent for DHS when conducting the above audits.

This rule is intended to implement Iowa Code sections 10A.302(2) and 10A.302(3).