

481—73.4(10A) Audit of clinical and fiscal records by the department.

73.4(1) Authorized representatives of the department shall have the right, upon proper identification, and using generally accepted auditing procedures, to review the clinical and fiscal records of the provider to determine whether:

- a.* Claims for goods or services have been accurately paid.
- b.* The provider has furnished the services to Medicaid recipients.
- c.* The provider has retained clinical and fiscal records which substantiate claims submitted for payment during the audit period.

73.4(2) Records generated and maintained by the department of human services, its fiscal agent, or by the department of inspections and appeals may be used by auditors or investigators and in all proceedings relative to audits or investigations conducted.