

**3300.6060 PROVIDER COMPLIANCE AUDIT.****Subpart 1. Compliance audit examinations conducted.**

A. After June 30 of each year, each provider must undergo a compliance audit for the previous fiscal year. The audit must be conducted according to the requirements of this subpart and the commissioner's Compliance Audit Standards, which are incorporated by reference, not subject to frequent change, and available on the department's extended employment web page. The commissioner must review the compliance audit standards on an annual basis and seek the input of providers and independent auditors in the review of the standards. The commissioner must make updated standards available on the department's website no later than May 31 of each year.

B. The audit must be performed by independent auditors at the provider's expense.

C. The provider must submit a completed compliance audit report to the commissioner by October 31 of each year.

Subp. 2. **Reconciliation payments.** Based on the results of the compliance audit, the commissioner must reconcile the value of reported work hours previously paid but found ineligible or work hours previously not paid but found eligible according to the provider's independent auditor's compliance audit report.

**Statutory Authority:** *MS s 268A.15*

**History:** *43 SR 993*

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