**Section 130.85 Reporting and Audit Requirements**

a) The Department shall, not less frequently than every two years, cause the records of expenditures and services delivered by service providers receiving Title XX Social Services Block Grant funds to be audited in a manner set forth in the contractual agreements.

b) Such audits shall be conducted by an independent entity in accordance with generally accepted auditing standards, Government Auditing Standards (1988) and OMB Circular A-133 "Audits of States, Local Governments, and Non-Profit Organizations".

c) A representative sample of service providers' client case records shall be tested for compliance with reporting requirements established in Section 130.46 of this Part and reconciled to monthly service reports forwarded to the Department.

d) For those contracts requiring the service provider to obtain/provide matching funds, a representative sample of the service providers' matching fund receipts/transfers shall be tested for compliance with the requirements established in Subpart B, Sections 130.150 through 130.160 of this Part.

(Source: Added at 27 Ill. Reg. 9452, effective June 9, 2003)