**Section 900.345 Procedure for Filing Appeals**

a) An appeal for an increase in allowable costs shall be submitted in writing to the Illinois Purchased Care Review Board and shall, to the extent applicable, contain the following:

1) The name and address of the provider.

2) The current, approved allowable costs and the allowable costs sought pursuant to the appeal.

3) A clear, concise statement of the reasons for the appeal, the requested effective date of the increased allowable costs which are sought, and the reasons for this effective date.

4) A detailed statement of financial, statistical and related information in support of the appeal which indicates the relationship between the additional costs submitted and the change of circumstances or other reasons for the higher costs.

5) Documentation of any statutory, regulatory or contractual requirement pertinent to the appeal.

6) In the case of appeals based on Section 900.342(a)(3), (a)(4), (a)(5), or (a)(7), a written statement secured by the provider from the governmental agency that purchases services from the provider that the governmental agency considers the costs claimed in the application for administrative adjustment to be warranted.

7) Certification by either the chief executive officer or the financial officer of the provider that the application and all information reports, schedules, budgets, books and records submitted are true, correct and accurate. False certification shall be subject to whatever penalties are appropriate under the criminal statutes of the State of Illinois.

b) No appeal can be acted upon unless the provider has filed an attested cost report in accordance with Section 900.320(a). Attested reports from more recently completed fiscal years may also be considered in an appeal, as may other relevant documents.

c) Documentation submitted in support of the appeal, but subsequent to filing of the appeal, shall contain the certification described in Section 900.342.

d) Any appeal under this Section shall contain sufficient information to permit the Board to translate the expenditures giving rise to the appeal into reimbursable allowable costs. The provider shall provide any other information, books and records that the Board may reasonably request. If the provider fails to provide the information, books and records within 45 days after a request, the application will be rejected.

e) The Board shall process an appeal filed in accordance with this Section within 90 days after receiving it, except that, if the Board requests additional information, the response period shall be extended by the amount of time taken in providing that information. The Board may delay an appeal decision beyond 90 days at the request of the affected provider.

(Source: Amended at 44 Ill. Reg. 1954, effective January 8, 2020)