**Section 760.760 Examination Guidelines**

a) The auditor and the person subject to examination shall act in good faith to conduct the examination under the terms and within the time frame established in the entrance conference.

b) During the examination, the auditor may make subsequent requests, to the person subject to examination, for additional books and records required to complete the examination.

1) The auditor shall submit record requests to the person subject to examination in writing or, if the request is made verbally, shall follow up with written documentation of the request.

2) Record requests shall have reasonable deadlines in order to move the examination forward and avoid unnecessary delays.

3) The auditor shall provide a reasonable timeframe for the person subject to examination to respond to the request based on the type and extent of the information requested and other relevant facts and circumstances.

4) The auditor shall provide confirmation of receipt with reasonable projected response times to submissions received from the person subject to examination.

5) The person subject to examination cannot unilaterally require the auditor to perform an onsite examination. Onsite examinations may be allowed if mutually agreed upon by the person subject to examination, the auditor, and the administrator.

c) The examination shall not be limited to a review of work papers, compilations, or record summaries prepared by the person subject to examination or an advocate, but shall include access to the original books and records deemed by the administrator to be necessary to ascertain compliance with the Act.

d) The auditor shall properly document the examination and make the working papers gathered during the unclaimed property examination available for review by the administrator. The working papers shall include planning information and all related calculations, statistical analyses, and summarizations.

(Source: Amended at 46 Ill. Reg. 16898, effective September 26, 2022)