**Section 285.410 Work Papers**

a) The requirements of each schedule establish the minimum information to be provided as work papers. If additional information supports the testimony, exhibits, or schedules, the requirements of this Part shall not limit the information submitted.

b) It is not necessary that workpapers be prepared specifically to satisfy the requirements of this Part.

c) If the required information is provided in testimony, it is appropriate to reference by footnote on the schedule the citation for the required information. Work papers reflecting duplicative information are not necessary.

d) All work papers shall:

1) Be referenced to the appropriate standard information requirement schedules in accordance with the work paper reference system described in Appendix A;

2) Contain the name of the person responsible for the work paper and the date prepared; and

3) Be cross-referenced wherever possible to minimize duplication of data.

e) When assumptions are made in determining work paper schedule amounts, narrative or other support shall be included so that the reasonableness of the work paper can be reviewed.

f) The referencing system described in Appendix A of this Part shall be used for all work papers. A maximum of six position codes shall be used; when positions 5 and 6 are not required, they shall be left blank.

(Source: Amended at 38 Ill. Reg. 7598, effective March 20, 2014)