**Section 1329.620 Records**

a) Surcharge

Carriers and Interconnected VoIP providers shall maintain detailed books and records related to surcharges billed and collected by geographic area, where applicable.

b) Network Costs

Vendors shall maintain records necessary to support invoices submitted for network costs in accordance with applicable law and generally accepted accounting principles.

c) Grants and Surcharge Disbursements

9-1-1 Authorities shall maintain detailed books and records related to consolidation grants and surcharge disbursements received and use of those funds in accordance with applicable law and generally accepted accounting principles.

d) Effective January 1, 2016, all books and records shall be retained for a minimum of five years. All books and records shall be available for review or audit by the Department, its representatives, the Illinois Auditor General, and other governmental entities with monitoring authority, upon reasonable notice and during normal business hours. Carriers, vendors, Interconnected VoIP providers, and 9-1-1 Authorities shall cooperate fully with any such review or audit. If any audit indicates overpayment or underpayment to a carrier, vendor, Interconnected VoIP provider, or 9-1-1 Authority, the Department shall adjust payments otherwise due. If no payments are due and owed to a carrier, vendor, Interconnected VoIP provider, or 9-1-1 Authority, or if the overpayment exceeds the amount otherwise due, the carrier, vendor, Interconnected VoIP provider, or 9-1-1 Authority shall immediately refund all amounts that may be due to the Fund.