**Section 140.28 Record Requirements for Medical Providers**

a) Providers shall maintain in the regular course of business the following:

1) Any and all business records that may indicate financial arrangements between the provider and other providers in the program or other entities, or that are necessary to determine compliance with federal and State requirements, including but not limited to:

A) business ledgers of all transactions,

B) records of all payments received, including cash,

C) records of all payments made, including cash,

D) corporate papers, including stock record books and minute books,

E) records of all arrangements and payments related in any way to the leasing of real estate or personal property, including any equipment,

F) records of all accounts receivable and payable; and

2) Any and all professional records that relate to the quality of care given by the provider or that document the care for which payment is claimed, including but not limited to:

A) medical records for applicants and recipients of public assistance. This rule does not require a provider to keep or make available medical records for persons who are not applicants or recipients and for whom no claim to the Department for payment is made.

B) other professional records required to be maintained by applicable federal or State law or regulations.

b) The business and professional records required to be maintained shall be kept in accordance with accepted business and accounting practice and shall be legible. Such records must be retained for a period of not less than 6 years from the date of service or as provided by applicable State law, whichever period is longer, except that if an audit is initiated within the required retention period the records must be retained until the audit is completed and every exception resolved. This provision is not to be construed as a statute of limitations. However, the Department will not deny, suspend or terminate a provider pursuant to Sections 140.14 through 140.19 solely because the provider has failed to keep records for more than 3 years.

c) All records required to be maintained shall be available for inspection, audit and copying (including photocopying) by authorized Department personnel during normal business hours. Department personnel shall make all attempts to examine such records without interfering with the professional activities of the provider.

1. The provider's business and professional records for at least 12 previous calendar months shall be maintained and available for inspection by authorized Department personnel on the premises of the provider. Department personnel shall make requests in writing to inspect records more than 12 months old at least 2 days in advance of the date they must be produced.

e) The provider is responsible to furnish records to the Department. If records are maintained by a designated alternate payee or another entity, the provider remains responsible for obtaining those records and furnishing them to the Department.

(Source: Amended at 38 Ill. Reg. 4330, effective January 29, 2014)