**Section 434.5 Reports of OFR Auditors**

a) All entities that undergo a Department audit, review or investigation shall be provided a draft copy and a final copy of the report.

b) The audited entity shall be provided with a draft copy of the audit or review within 30 business days after the fieldwork is completed. Fieldwork may include additional work after the "onsite" work has been completed. At that time, the entity will be requested to provide written comments on the findings and recommendations corresponding to each issue. The draft copy will be distributed to the appropriate officials of the Department and the audited entity.

c) The draft report shall present findings and detailed supporting information to the extent necessary to clarify the findings. Where possible, the report shall contain the auditor's recommendations to effect improvements in problem areas noted in the audit and to otherwise make improvements in operations.

d) Upon receipt of the draft report, the entity may submit a response to the findings and recommendations. The response must be submitted to the Office of Financial Review within 30 business days after the date of receipt of the draft report.

e) A final report shall be issued by OFR within 30 business days after the date of the draft report unless the entity requests an exit conference or an administrative hearing of the audit findings per Sections 434.6 and 434.10 of this Part.

(Source: Amended at 48 Ill. Reg. 12227, effective August 1, 2024)