

**Revision:** HCFA-AT-80-38(BPP)  
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**State:** \_\_\_\_\_

**Citation**

42 CFR 447.201  
42 CFR 447.202  
AT-78-90

**4.19(g) The Medicaid agency assures appropriate  
audit of records when payment is based on  
costs of services or on a fee plus  
cost of materials.**

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**Supersedes** \_\_\_\_\_ **Approval Date** \_\_\_\_\_ **Effective Date** \_\_\_\_\_  
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