

**Revision:** HCFA-AT-80-38(BPP)  
May 22, 1980

**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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**TN No.**

**Supersedes**

**Approval Date** \_\_\_\_\_

**Effective Date**

**TN No.**

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB number for this information collection is 0938-0193 (Expires: TBD). The time required to complete this information collection is estimated to average 1 hour per response, including the time to review instructions, searching existing data resources, gather the data needed, and complete and review the information collection. If

you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, Attn: PRA Reports Clearance Officer, 7500 Security Boulevard, Baltimore, Maryland 21224-1850.