

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

State IOWA

SECTION 6 FINANCIAL ADMINISTRATION

Citation  
42 CFR 433.32  
AT-79-29

6.1 Fiscal Policies and Accountability

The Medicaid agency and, where applicable, local agencies administering the plan, maintains an accounting system and supporting fiscal records adequate to assure that claims for Federal funds are in accord with applicable Federal requirements. The requirements of 42 CFR 433.32 are met.

TN # \_\_\_\_\_  
Supersedes \_\_\_\_\_  
TN # \_\_\_\_\_

Approval Date \_\_\_\_\_ Effective Date \_\_\_\_\_

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Citation  
42 CFR 433.34  
47 FR 17490

6.2 Cost Allocation

There is an approved cost allocation plan on file with the Department in accordance with the requirements contained in 45 CFR Part 95, Subpart E.

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Citation  
42 CFR 433.33  
AT-79-29  
AT-80-34

6.3 State Financial Participation

(a) State funds are used in both assistance and administration.

State funds are used to pay all of the non-Federal share of total expenditures under the plan.

There is local participation. State funds are used to pay not less than 40 percent of the non-Federal share of the total expenditures under the plan. There is a method of apportioning Federal and State funds among the political subdivisions of the State on an equalization or other basis which assures that lack of adequate funds from local sources will not result in lowering the amount, duration, scope or quality of care and services or level of administration under the plan in any part of the State.

(b) State and Federal funds are apportioned among the political subdivisions of the State on a basis consistent with equitable treatment of individuals in similar circumstances throughout the State.

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