

## ORGANIZATION POLICY

POLICY TITLE: COST REPORT – CORRECTING ERRORS IN REPORTING

POLICY NUMBER: 1212

### **PURPOSE:**

To ensure that an error discovered subsequent to filing the Medicare and Medicaid Cost Report is appropriately reported to the area CMS Contractor.

### **POLICY:**

The area CMS Contractor will be notified in writing, within 90 days of the date of discovery of any material error discovered subsequent to filing a cost report for all applicable payers (e.g. Medicare, Medicaid, Tricare).

### **PROCEDURE/GUIDELINES:**

An error discovered subsequent to the filing or issuance of any cost report (i.e. filed, amended, NPR) is to be reported to the CFO or his/her designee. The CFO or his/her designee is responsible for reporting the error in writing within ninety (90) days of the discovery of the error. Outside consultants and/or legal counsel may be used at the discretion of the CFO. Errors discovered by personnel should be reported to their direct Supervisor and then communicated to the CFO or his/her designee. In addition to reporting the error, the area CMS Contractor will be asked to provide written instruction related to filling an amended cost report and/or the handling of any subsequent payable or receivable related to the error. The report will be transmitted in a traceable manner (certified mail, courier service, etc.) to document the notification. Documentation regarding the discovery and subsequent correspondence with the intermediary should be included in the permanent file.

EFFECTIVE DATE: June 19, 2003

REVIEW DATE: January 2012, January 2015

REVISION DATE: October 2008, January 2018

AUTHORIZED BY: \_\_\_\_\_  
Penney Burlingame Deal, DHA, RN, FACHE  
President and Chief Executive Officer

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Regina Lanier, MSN, MAEd, RN  
Senior VP Chief Nursing Officer

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Scott Johnston, M.D.  
Chief of Staff