

 <p>HAWAII HEALTH SYSTEMS C O R P O R A T I O N <i>"Touching Lives Everyday"</i></p> <p>Policies and Procedures</p>	<p>Quality Through Compliance</p>	<p>Policy No.:</p> <p>FIN 1007</p>
		<p>Revision No.:</p> <p>N/A</p>
<p>Subject:</p> <p>Cost Report Errors</p>	<p>Issued by:</p> <p>Corporate Compliance Committee</p>	<p>Effective Date:</p> <p>December 13, 1999</p>
	<p>Approved by:</p> <p>HHSC Board of Directors By: Carolyn Nii Its: Secretary/Treasurer</p>	<p>Supersedes Policy:</p> <p>N/A</p> <p>Page:</p> <p>1 of 1</p>

- I. **OBJECTIVE:** To specify the procedure for reporting errors discovered subsequent to filing the Medicare or Medicaid cost report.
- II. **POLICY:** The fiscal intermediary (or any other applicable payor, e.g., TRICARE [formerly CHAMPUS]) and Medicaid will be notified in writing, within a reasonable period of time after the date of discovery, of errors discovered after the submission of the hospital cost report, and where applicable, after the submission of a hospital's home office cost statement, regardless of the financial impact to the facility.
- III. **PROCEDURE:** 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, Director of Reimbursement and Corporate Compliance Officer. The Director of Reimbursement/Cost Report Consultant in coordination with the CFO and Corporate Compliance Officer will be responsible for reporting the error to the fiscal intermediary (FI) within a reasonable period of time after the date of discovery. Errors discovered by non-reimbursement personnel should be reported to their direct supervisor and then communicated to the facility CFO, Director of Reimbursement and Corporate Compliance Officer. In addition to reporting the error, the FI will be asked to provide written instruction related to filing an amended cost report and/or the handling of any subsequent payable or receivable related to the error. The letter will be mailed certified with return receipt requested to document the notification. Documentation regarding the discovery and subsequent correspondence with the FI should be included in the permanent file for the applicable facility and corporate office.