

 HAWAII HEALTH SYSTEMS C O R P O R A T I O N <i>"Touching Lives Everyday"</i> Policies and Procedures	Quality Through Compliance	Policy No.: FIN 1001
		Revision No.: N/A
Subject: Standardized Workpaper Package	Issued by: Corporate Compliance Committee	Effective Date: December 13, 1999
	Approved by: HHSC Board of Directors By: Carolyn Nii Its: Secretary/Treasurer	Supersedes Policy: N/A Page: 1 of 1

I. OBJECTIVE: To utilize a standardized workpaper package with instructions when gathering information to use in preparing a cost report to be filed to Medicare or Medicaid.

II. POLICY: The Director of Reimbursement/Cost Report Consultant will provide to all facilities a standardized workpaper package with instructions that will be utilized in preparing cost reports to be filed to Medicare or Medicaid. The standardized workpaper package with instructions will provide guidelines to promote compliance throughout the cost reporting process. The standardized workpaper package with instructions will address the following issues:

- Appropriate and accurate documentation of all claimed costs
- Appropriate identification and treatment of unallowable costs
- Accurate and supportable allocation statistics
- Appropriate and accurate documentation of all reported revenues
- Appropriate and accurate matching of revenue and expense
- Accurate and supportable third-party payor data

The standardized workpaper package with instructions will be uniformly used to provide consistency in the preparation, organization, presentation and review of the filed cost report. The standardized workpaper package with instructions will include a statement that all known non-allowable expenses, unsupported statistical data, and any other unsupported element of the cost report, will be excluded from the Medicare and Medicaid cost reports regardless of materiality or settlement impact.

III. PROCEDURE: For each cost reporting period, the Director of Reimbursement/Cost Report Consultants will submit to the facility a standardized workpaper package with instructions by the facility's fiscal year end. The Director of Reimbursement/Cost Report Consultant will supplement the standardized workpaper package as necessary to specifically meet the individual hospital's cost reporting requirements and to facilitate the completion of the standardized workpaper package. An alternate format to the standardized workpaper will be acceptable if it contains all information requested.