

 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 1003
		Revision No.: N/A
Subject: Representation/Submission	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 specify the cost report information to be given to the Administrator (CEO) or Chief Financial Officer (CFO) for their understanding of representations made in the cost report.
- II. **POLICY:** The Administrator (CEO) or Chief Financial Officer (CFO) is responsible for signing the officer's certification statement on form HCFA 2552 concerning the representations made in the cost report and in the form HCFA 339.
- III. **PROCEDURE:**
 - A. As required by HHSC Policy No. FIN 1002, Cost Report Review, the Director of Reimbursement/Cost Report Consultant is responsible for presenting the cost report to the hospital and Regional CEO and/or CFO prior to the certification and filing of the Medicare cost report. The presentation should provide the hospital and Regional CEO/CFO with a clear understanding of the representations made in the Medicare cost report and enable the hospital and Regional CEO/CFO to certify and file in a timely manner the Medicare cost report. In addition to the cost reports, the Director of Reimbursement/Cost Report Consultant must present the form HCFA 339 and other disclosures being made in the transmittal letter to the hospital and Regional CEO/CFO.
 - B. If the hospital and Regional CEO/CFO do not understand the representations made in the Medicare cost report and are not comfortable signing the certification page, it is the responsibility of the Director of Reimbursement/Cost Report Consultant to provide any additional education or information needed to enable the hospital and Regional CEO/CFO to fully understand the representations made.
 - C. In the event that the hospital and Regional CEO/CFO refuse to sign the officer's certification statement, the hospital and Regional CEO/CFO must communicate his/her reasons in writing to the Corporate Vice President and CFO or the Corporate President and CEO. The Director of Reimbursement will be responsible for the development of an action plan to resolve any concerns.