€ ₩	HAWAII HEALTH SYSTEMS C O R P O R A T I O N "Touching Lives Everyday"	Quality Through Compliance	Policy No.: FIN 1006
			Revision No.: N/A
	Policies and Procedures	Issued by: Corporate Compliance Committee	Effective Date: December 13, 1999
Subject:		Approved by:	Supersedes Policy:
Fiscal Intermediary Audits			N/A
		HHSC Board of Directors By: Carolyn Nii Its: Secretarv/Treasurer	Page: 1 of 1

- I. OBJECTIVE: To define the coordination and finalization of the fiscal intermediary audit.
- **II. POLICY:** The facility CFO, in conjunction with the fiscal intermediary (FI) will be responsible for coordinating, monitoring, and resolving fiscal intermediary audits. The Director of Reimbursement will be notified of the schedule of the fiscal intermediary audits. Responses to fiscal intermediary audit requests and resolutions to audit disagreements will be provided prior to the issuance of the Notice of Program Reimbursement (NPR).

III. PROCEDURE:

- A. The facility CFO is responsible for coordinating the fiscal intermediary field audits of the Medicare/Medicaid Cost Reports.
- **B.** The facility CFO, in coordination with the Director of Reimbursement/Cost Report Consultant, will ensure that the appropriate personnel attend the entrance and/or exit conferences, assist the hospital in responding to the requests of the fiscal intermediary auditors, and perform a detailed review of all audit adjustments.
- **C.** Fiscal intermediary audit adjustments will be reviewed by the facility CFO and Director of Reimbursement/Cost Report Consultant and responses related to the adjustments that the facility takes exception to will be provided to the intermediary within their provided time frame.
- **D.** The facility CFO in coordination with the Director of Reimbursement will be responsible for ensuring the appeals process has been initiated and the appeals package has been forwarded to the appeals staff.