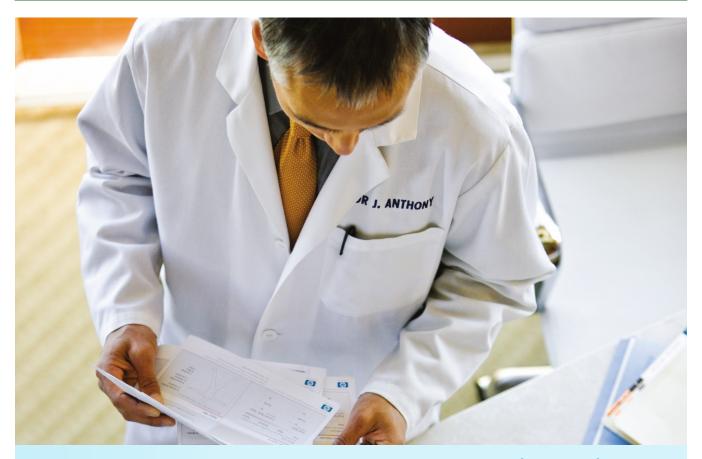
# IHCP bulletin

INDIANA HEALTH COVERAGE PROGRAMS

BT201129 JUNE 7, 2011



# **Update to BT200919 – attachments required with submission of annual financial reports**

On June 24, 2009, <u>BT200919</u> (updated June 1, 2010, by <u>BT201017</u>) outlined the new required attachments that must be submitted with all annual financial reports from nursing facilities (NFs), community residential facilities for the developmentally disabled (CRFs/DD), and large private intermediate care facilities for the mentally retarded (ICFs/MR).

### Requirements

According to BT200919, the requirement for attachments applies to annual financial reports. Please note that this requirement also applies to historical financial reports of CRFs/DD, and large private ICFs/MR, submitted in compliance with 405 IAC 1-12-5(c) and 405 IAC 1-12-5(d).

The attachments that must be submitted to Myers and Stauffer, LC, with your annual or historical financial reports are:

■ Copy of trial balance/crosswalk used to prepare the Medicaid cost report, with an audit trail documenting the schedule,

line number, and column where each general ledger account is reported on the cost report

- Copy of complete financial statements for the cost-report period, which includes balance sheet, revenue, and expense accounts that are products of the accounting system
- Detail schedule of provider adjustments on Schedule E, Column 24

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Please note that providers selected for audit will be required to complete an Internal Control Questionnaire (ICQ) during the field work.

# **QUESTIONS?**

If you have questions concerning these reporting requirements, call Myers and Stauffer, LC, at (317) 846-9521 or 1-800-877-6927.

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