

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, [BT200919](#) (updated June 1, 2010, by [BT201017](#)) 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,

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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

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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