

DEPARTMENT: Reimbursement	POLICY DESCRIPTION: Standardized Workpaper Package with Instructions
PAGE: 1 of 1	REPLACES POLICY DATED: 4/22/98, 7/1/06, 9/1/18
EFFECTIVE DATE: October 1, 2020	REFERENCE NUMBER: RB.002
APPROVED BY: Ethics and Compliance Policy Committee	

SCOPE: Reimbursement Department, all Company Facilities that file cost reports, Parallon and all other Corporate Departments.

PURPOSE: To refine, maintain and update a standardized work paper package with instructions to use when preparing the filed cost report.

POLICY: The Reimbursement Department will provide to all facilities a standardized work paper package with instructions that will be utilized in preparing the filed cost report. The standardized work paper package with instructions will provide guidelines to promote compliance throughout the cost reporting process. The standardized work paper 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 work paper package with instructions will be uniformly used to provide consistency in the preparation, organization, presentation and review of the filed cost report.

PROCEDURE: For each cost reporting period, the Reimbursement Manager will submit to the facility a standardized work paper package with instructions 30 days prior to the facility's fiscal year end. The Reimbursement Manager will supplement the standardized work paper package as necessary to specifically meet the individual hospital's cost reporting requirements and to facilitate the completion of the standardized work paper package.

REFERENCES: [Reimbursement Atlas Web Site](#)