

<b>DEPARTMENT:</b> Reimbursement	<b>POLICY DESCRIPTION:</b> Submission of the Medicare Cost Report
<b>PAGE:</b> 1 of 1	<b>REPLACES POLICY DATED:</b> 4/22/98, 7/1/06, 9/1/18
<b>EFFECTIVE DATE:</b> October 1, 2020	<b>REFERENCE NUMBER:</b> RB.007
<b>APPROVED BY:</b> Ethics and Compliance Policy Committee	

**SCOPE:** Reimbursement Department, Group and Division CEOs and CFOs, all Company Facilities that file cost reports, Parallon and all other Corporate Departments.

**PURPOSE:** To ensure that the Administrator (CEO) or Chief Financial Officer (CFO) understands the representations made in the cost report.

**POLICY:** The Administrator (CEO) or Chief Financial Officer (CFO) is responsible for signing the officer's certification statement on Form CMS 2552 concerning the representations made in the cost report in accordance with Regulation 413.24(f)(4)(iv) which states:

“Effective as specified...., a provider must submit a hard copy of a settlement summary, if applicable, which is a statement of certain worksheet totals found within the electronic file, and the certification statement...signed by its administrator or chief financial officer certifying the accuracy of the electronic file or the manually prepared cost report.”

**PROCEDURE:**

1. As required by Review of Cost Report Policy, RB.003, the Reporting Director is responsible for presenting the filed cost report and any reserves to be recorded, to the hospital's CEO and/or CFO prior to the certification and filing of the Medicare cost report. The presentation should provide the CEO/CFO with a clear understanding of the representations made in the Medicare cost report and enable the CEO/CFO to certify and file in a timely manner the Medicare cost report. In addition to the cost reports, the Reporting Director must present disclosures being made in the transmittal letter (see Disclosure Procedure Policy, RB.008) to the CEO/CFO. This presentation shall include an affirmation by the Reporting Director that the cost report has been prepared consistent with laws and regulations and is an accurate cost report, to the best knowledge of the Reporting Director.
2. If the CEO/CFO does not understand the representations made in the Medicare cost report and is not comfortable signing the certification page, it is the responsibility of the Reimbursement Department to provide any additional education or information needed to enable the CEO/CFO to fully understand the representations made.
3. In the event that the CEO/CFO refuses to sign the officer's certification statement, the CEO/CFO must communicate his/her reasons in writing to the Division CFO, the VP of Reimbursement, and the SVP and Chief Ethics and Compliance Officer. The VP of Reimbursement will be responsible for the development of an action plan to resolve any concerns.

**REFERENCES:**

1. 42 CFR 413.24(f)(4)(iv)
2. Review of Cost Report Policy, RB.003
3. Disclosure Procedure Policy, RB.008