

WAC 388-835-0325 What if an auditor discovers that provider reports are inadequately documented? (1) An auditor must disallow any assets, liabilities, revenues, or expenses reported as allowable that are not supported by adequate documentation in the provider's financial records.

(2) Adequate documentation must show that reported costs were:

(a) Incurred during the period covered by the report;

(b) Related to resident care and training; and

(c) Necessary, ordinary and prudent.

(3) Adequate documentation must also show that reported assets were used to provide resident care and training.

[Statutory Authority: RCW 71A.20.140. WSR 01-10-013, § 388-835-0325, filed 4/20/01, effective 5/21/01.]