

WAC 388-96-122 Amendments to reports. (1) For the purpose of determining allowable costs, the department must consider an amendment to an annual report only if filed by the provider before the receipt by the provider of the notification scheduling the department's audit. The contractor may file an amendment subsequent to such notification and pursuant to the provisions of RCW 74.46.531 to adjust a payment rate allocation because of an error or omission. When the provider files an amendment, the department must consider it only if significant errors or omissions are discovered. The department must deem errors or omissions "significant" when the errors or omissions would mean a net difference of two cents or more per patient day or one thousand dollars or more in reported costs, whichever is higher, in any component rate allocation.

(2) To file an amendment, the provider must submit the amended cost report and amended cost report certification page to the department electronically. An amended cost report is not complete until the department receives both documents.

(3) If an amendment is filed, a contractor shall also submit with the amendment an account of the circumstances relating to and the reasons for the amendment, along with supporting documentation. The department must refuse to consider an amendment resulting in a more favorable settlement or payment rate allocation to a contractor if the amendment is not the result of circumstances beyond the control of the contractor or the result of good-faith error under the system of cost allocation and accounting in effect during the reporting period in question.

(4) Acceptance or use by the department of an amendment to a cost report is not a release of applicable civil or criminal liability.

[Statutory Authority: RCW 74.46.800, 74.46.561(1). WSR 17-22-037, § 388-96-122, filed 10/24/17, effective 11/24/17. Statutory Authority: Chapter 74.46 as amended by 1998 c 322 §§ 19(11) and 31 and RCW 74.46.800. WSR 98-20-023, § 388-96-122, filed 9/25/98, effective 10/1/98. Statutory Authority: RCW 74.46.800. WSR 86-10-055 (Order 2372), § 388-96-122, filed 5/7/86, effective 7/1/86; WSR 84-12-039 (Order 2105), § 388-96-122, filed 5/30/84. Statutory Authority: RCW 74.09.120. WSR 82-11-065 (Order 1808), § 388-96-122, filed 5/14/82; WSR 79-03-021 (Order 1370), § 388-96-122, filed 2/21/79; Order 1262, § 388-96-122, filed 12/30/77.]