

WAC 388-835-0605 What is the scope of an annual cost report review? (1) DSHS' review and analysis may include, but is not limited to:

- (a) An examination of prior years reported costs;
- (b) An examination of any cost report review adjustments made in prior years and their final disposition;
- (c) An examination of findings, if any, from prior year cost report field audits; and
- (d) Findings, if any, from the field audit of the cost report currently being reviewed.

(2) If it appears that a provider incorrectly calculated or reported their costs, DSHS may:

- (a) Request additional information from the provider;
- (b) Schedule a special field audit of the provider; or
- (c) Make adjustments to the reported information. If adjustments are made, DSHS must give the provider a schedule of the adjustments including an explanation for each one and the dollar amount associated with each one.

(3) If the provider believes that DSHS adjustments are incorrect, the adjustments must be reviewed according to WAC 388-835-0900. If this review does not satisfactorily resolve the dispute, the adjustment must be further reviewed according to WAC 388-835-0910.

[Statutory Authority: RCW 71A.20.140. WSR 01-10-013, § 388-835-0605, filed 4/20/01, effective 5/21/01.]