

Your hospital's Medicare cost report ending 12/31/2017 has been selected for a Worksheet S-10 review. In order to conduct our desk review, the following items are being requested:

1. A copy of the hospital's charity care policy and financial assistance policy (FAP) that was in effect during the cost report period under review.
2. A copy of the hospital's audited financial statements and/or working trial balance for the cost report period under review.
3. A reconciliation of the bad debts claimed on Worksheet S-10, Line 26 to the audited financial statements and/or working trial balance.
4. A detailed listing of the hospital's transaction codes and their descriptions/explanations (e.g. write-off codes, discount codes, contractual adjustment codes).
5. Detailed query logic that describes how the hospital identified patient charges included in the patient listing used to support charges on Worksheet S-10, Line 20.