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5160-59-0723 — Psychiatric residential treatment facilities: Cost Reports.

For cost-reporting purposes, the medicaid program requires each eligible psychiatric residential treatment facility (PRTF) as defined in chapter 5160-59 of the Administrative Code, to submit periodic reports that generally cover a consecutive twelve-month period of the provider's operations.

(A) Effective for medicaid cost reports filed for cost-reporting periods ending in state fiscal year (SFY) 2022, the PRTF will complete and submit the ODM 8901 "Ohio Medicaid Psychiatric Residential Treatment Facility (PRTF) Cost Report" that is applicable to the state fiscal year in which the PRTF's financial year ends. The PRTF's cost report will:

~~For cost reporting purposes, the medicaid program requires each eligible psychiatric residential treatment facility (PRTF) as defined in rule 5160-59-XX of the Administrative Code, to submit periodic reports that generally cover a consecutive twelve-month period of the provider's operations. Failure to submit all necessary items and schedules will delay processing and may result in a reduction of payment or termination as a provider as described in paragraph (A)(7) of this rule.~~

~~Effective for medicaid cost reports filed for cost reporting periods ending in state fiscal year (SFY) 2021, and each cost reporting period thereafter, any PRTF that fails to submit cost reports on or before the dates specified by ODM may be fined one hundred dollars for each day after the due date that the information is not reported.~~

~~The PRTF will complete and submit the ODM XXX "Ohio Medicaid XXXXXXXXX Report" that is applicable to the state fiscal year in which the PRTF's cost reporting period ends. The PRTF's cost report will:~~

- (1) Be prepared in accordance with medicare principles governing reasonable cost reimbursement set forth in the providers' reimbursement manual "CMS Publications, 15-1 and 15-2XXXXXXXXXXXXXXXXXX", as applicable to the PRTF's reporting period
- (2) Include all information necessary for the proper determination of costs payable under medicaid, including financial records and statistical data.
- (3) Be submitted in accordance with the cost report instructions.
- (4) Include the cost report certification executed by an officer of the PRTF attesting to the accuracy of the cost report. In addition, all subsequent revisions to the cost report will include an executed certification.

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~~(5)(4)~~

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~~Effective for medicaid cost reports filed for cost reporting periods ending in SFY 2021, and each cost reporting period thereafter, the executed certification will require the~~

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officer of the PRTF to acknowledge that an independent, certified public accountant, has successfully verified the data reported in accordance with the procedures included in the cost report instructions.

~~(6)~~(5) For PRTF reporting periods ending between January first and June thirtieth the cost report must be postmarked on or before December thirty-first of the same calendar year. For PRTF reporting periods ending between July first and December thirty-first, the cost report must be postmarked on or before June thirtieth of the following calendar year..

(a) Extensions may be granted as specified in the cost report instructions.

(b) The department may grant a blanket extension that affects one or both of the due dates described in paragraph (A)(5) of this rule. When the department grants a blanket extension, PRTFs may still request an extension as specified in paragraph (A)(5)(a) of this rule.

~~(b)~~

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~~(B)~~ —

~~(C)~~ the due dates described in paragraph (A)(6) of this rule. When the department grants a blanket extension, PRTFs may still request an extension as specified in paragraph (A)(6)(a) of this rule.

~~(D)~~ —

~~(E)~~ PRTFs that fail to submit cost reports timely as described in paragraph (A) of this rule will receive a delinquency letter from ODM and are subject to notification that thirty days following the date on which the cost report was due, payments for PRTF services will be suspended. Suspension of payments will be terminated on the fifth working day following receipt of the delinquent cost report. At the beginning of the third month following the month in which the PRTF cost report became overdue, if the cost report has not yet been submitted, termination of the provider from the program will be proposed in accordance with Chapter 5160-1 of the Administrative Code.

~~(F)(B)~~ It is not necessary for the facility to wait in order to file the initial cost report for the stated time period. Any revised interim cost report should be received within thirty days of the mailing of the initial interim cost report. A desk audit may be performed by the audit section on all as filed and interim cost reports. If the review of the cost report indicates that medicaid discharges and associated charges and days as reported on the cost report are consistent with those reflected for the same period in the department's paid claims history. In cases where data submitted by the facility on the cost report are inconsistent with data in the department's paid claims datafile, the cost report is subject to adjustment. Any revised cost report should be received within thirty days of the mailing of the interim cost report. Inconsistencies subject to adjustment include, but are not limited to::

- (1) Submitted discharges lower than those in the department's paid claims data file;
- (2) Submitted charges lower than those in the department's paid claims data file;
and
- (3) Other inconsistencies that require analysis and auditor judgment to determine the appropriate type of adjustment.
- (4) Any adjustments described in paragraphs(B)(1) to (B)(3) of this rule will be reflected in the interim or final settlement cost report.

~~(C)~~ Out-of-state providers that provide PRTF services to eligible Ohio Title XIX recipients will be required to file the cost report identified in this rule,

~~(D)~~ In no instance will adjustments to rates that were in effect during the period covered be made.

~~(E)~~ The department may allow a change the time period of a PRTF cost report.

(1) This paragraph applies to a cost report prepared by a PRTF in accordance with this rule of the Administrative Code for one of the following reasons:

(a) The PRTF is newly enrolled as a medicaid provider; or

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(b) A period of a declared nationwide federal or Ohio public health emergency (PHE).

(2) The time period covered by the applicable cost report may be altered in one of the following ways:

(a) The length of the period is set at not less than eight consecutive months nor more than twelve consecutive months; or

An alternate beginning date of the period is set by the Ohio department of medicaid in collaboration with t

Final settlement constitutes the implementation of the final fiscal audit for a cost reporting period.

Any adjustments not incorporated into interim settlement will be incorporated into final settlement for that cost reporting period.

Any pending request for reconsideration filed pursuant to paragraph (X) of rule XXXXXX of the Administrative Code will be incorporated into

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(2) _____

(3) _____ final settlement.

(4) _____

(5) In no instance will adjustments to rates that were in effect during the period covered be made following final settlement. Components of rates that are based solely on specific data are subject to recalculation and adjustment after such rates have been in effect for two prospective payment periods following the implementation of rebased rate components.

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