



## Department of Medicaid

John R. Kasich, Governor

John B. McCarthy, Director

### Hospital Handbook Transmittal Letter (HHTL) No. 3352-15-10

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**TO:** Eligible Hospital Providers  
Directors, County Departments of Job and Family Services

**FROM:** John B. McCarthy, Director

**SUBJECT:** Hospital Cost Reporting and Audits

#### Summary

This Hospital Handbook Transmittal Letter (HHTL) provides information pertaining to data collection and cost reporting for hospitals that are located in Ohio.

**Rule 5160-2-23**, entitled Cost Reports, sets forth the policies, procedures and requirements for the completion and filing of hospital cost reports on an annual basis and provides a penalty for late filing. This rule has been amended to describe the cost report to be used for filing and how it should be prepared, clarify cost report due dates, provide for filing extensions and provide a penalty for late filing. This rule has also been amended to change the start of the thirty day window for revisions to interim cost reports from the provider's receipt of the interim settled cost report to the mailing of the interim cost settlement. This rule has also been amended to remove language requiring the separate reporting of transplant costs, charges, days and discharges, clarify the cost report filing requirements for out of state providers, update department name, update references and dates, remove the Appendix, move paragraphs and make phrasing changes throughout to improve clarity, comprehension and readability. This rule has also been amended to clarify that hospitals shall continue to report all supplemental payments, which include Upper Limit Payments and Medicaid Managed Care Incentive Payments, received for services provided during the cost report period.

**Rule 5160-2-24**, entitled Audits, sets forth the policies and procedures related to the audit of allowable hospital costs. This rule has been amended to include changes to clarify the requirement for source documents, update the name of the department and update minor language and phrasing changes to improve clarity, comprehension and readability.

#### Access to Rules and Related Material

The main web page of the Ohio Department of Medicaid (ODM) includes links to valuable information about its services and programs; the address is <http://medicaid.ohio.gov/>.

Information about hospital payment policies may be accessed through the 'Provider Payment Policies & Relative Weight Tables' link on the Hospital Provider Information web page, <http://medicaid.ohio.gov/PROVIDERS/ProviderTypes/HospitalProviderInformation.aspx>.

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**Additional Information**

Questions pertaining to this letter should be addressed to:

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or

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