



LOMA LINDA  
UNIVERSITY  
MEDICAL CENTER

# LOMA LINDA UNIVERSITY MEDICAL CENTER

## OPERATING POLICY

<b>CATEGORY:</b>	FINANCE	<b>CODE:</b>	C-42
<b>SUBJECT:</b>	DISCLOSURE OF INFORMATION TO FISCAL INTERMEDIARY	<b>EFFECTIVE:</b>	06/2019
		<b>REPLACES:</b>	07/2016
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1. LLUMC shall disclose to the fiscal intermediary all information to which it is entitled under the Medicare Program disclosure requirements, as well as any other information that may be useful to facilitate finalization of the Medicare cost report. Such information shall be disclosed in a disclosure letter.
2. A disclosure letter shall accompany all filed Medicare cost reports to notify the fiscal intermediary of the following:
  - 2.1 Changes in cost reporting from the prior year: Issues that would be perceived as a change from prior period cost reports shall be disclosed regardless of the settlement impact. Examples of such changes are changes in allocation basis or changes in the treatment of specific costs.
  - 2.2 New issues or complex transactions for current cost reporting period: Issues that would be perceived as new issues for the current cost reporting period shall be disclosed regardless of the settlement impact. Examples of such issues are addition of a new unit, the establishment of new programs within LLUMC, and claiming reimbursement for components not previously claimed.

NOTE: Complex transactions are those issues that are unique to LLUMC and where the Medicare principles for reporting such issues may be ambiguous.
  - 2.3 Protested items: All issues reported on the protest line of the cost report in order to protect LLUMC's appeal rights shall be disclosed in the protested items letter. The amount included on the protest line shall be supported with the appropriate schedules and worksheets (reference Policy [Protested Items Within the Cost Report \(C-43\)](#)).

NOTE: Issues included on the protest line are those issues on which LLUMC disagrees with the cost report treatment required by Medicare regulations or program instruction, and/or the fiscal intermediary has previously reviewed and made adjustments for specific issues on which LLUMC disagrees with treatment of those issues.
3. The submission letter shall include all the required enclosures, e.g., the CMS-339, working trial balance, and support for adjustments and reclassifications.

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Related Policies:

[Errors in Cost Report \(C-44\)](#)

[Fiscal Intermediary Audits \(C-45\)](#)

APPROVERS: Hospital Executive Leadership, LLUMC Chief Executive Officer, LLUMC Chief  
Financial Officer