

NAME OF FACILITY: _____ LIC. NO. _____

DOCUMENTS SUBMISSION CHECKLIST FOR DESK AUDITDesk Audit information identified in this Checklist, is to be submitted to the Rate Setting Unit, no later than May, 29, 2020.

A separate request will not be sent for submission of information requested in this Checklist

Please deliver to: EOHHS, Rate Setting Unit [Attn: Arthur Abraham], Virks Bldg. (Rm 432), 3 West Road, Cranston, RI 02920**To the extent possible, please submit the documents ELECTRONICALLY by emailing to arthur.abraham@ohhs.ri.gov**

If Confidential information and/or PHI is being sent electronically, please ensure that it is transmitted securely

		Please place Checkmark in Box alongside the Item listed, if Submitted
ITEM		<input checked="" type="checkbox"/> if Submitted
	Audited Financial Statements [F/S], or F/S at highest level of assurance for this facility	
	Medicare Cost Report for the most recent period ending, i.e., for _____ (mmddyyyy)	

As applicable, for the Accounts listed below, please submit the following:

- (1) Invoices [For Tax Items]
- (2) Individual G/L account information.
- (3) Worksheets/schedules reconciling G/L detail to the amount reported.
- (4) Worksheets/schedules explaining any Accruals and Reversals.
- (5) Worksheets/schedules detailing any Schedule 'A-1' adjustments.
- (6) Rebates, Refunds or Credits received FOR: **CY2019** (Example: Workers' Comp, MMJUA)
- (7) Rebates, Refunds or Credits received IN: **CY2019** or later, for prior years.

BM #	ITEM (Please see (1) to (7) above)	<input checked="" type="checkbox"/> if Submitted
1451	REAL ESTATE TAX - [Assessed December 31]	
1451A	PERSONAL PROPERTY TAX - Including Property Tax on Leased Equipment [Assessed December 31]	
1451B	FIRE TAX - [Assessed December 31] Tax abatements/refunds relating to appeals, etc.	

LABOR RELATED EXPENSES - Please submit the following for Labor Related expenses (also see (1) to (7) above)	<input checked="" type="checkbox"/> if Submitted

LABOR	SALARY & LABOR RELATED ACCOUNTS	<input checked="" type="checkbox"/> if Submitted
	Details of adjustments to Salary accounts as shown on Schedule 'D' of the BM-64 Cost Report.	
	Details of adjustments to Salary accounts reported on Schedule 'A-1'. Details should include adjustments to allowable costs for (i) Family Members and (ii) Employees related to management. {Adjustments that disallow and/or reclass salary/wages for specific employees from one cost center to another, should also adjust actual costs specific to those individuals, for related expenses such as workers comp, payroll taxes, fringe benefits, etc. and should be reported in the correct cost center. Please refrain from using blanket percentages that may have applied when the Principles had different cost centers that are no longer valid}	
	Amounts reported on Schedule 'A' as allowable for the Administrator and the Assistant Administrator conform to the Administrator's Scale (Please <input checked="" type="checkbox"/> if addressed)	

MISCELLANEOUS / OTHER - Please submit the following (also see (1) to (7) above)	<input checked="" type="checkbox"/> if Submitted

	Detail of BM-64 Sch. 'A-1' adjustment if it's a combination of more than one adjustment.	
	The fixed asset (depreciation) schedule is to include addition of all assets grouped by year	
	Detail of Miscellaneous Income Account No. 0314 regardless of Schedule 'A-1' adjustment and identification of, (for example) grants, rebates, refunds that are offsets to allowable costs	

Resident Personal Needs Funds

	Copy of PNA Bond [Please ensure that the Obligee is the State of Rhode Island and that the amount of the Bond is greater than all personal funds of residents at the facility]	
	Certification by the Administrator that Resident Personal Needs Funds are being handled in accordance with the Uniform Accountability Procedures [Blank document is posted online]	

If amounts are reclassified from one cost center to another, please ensure that all related expenses are also duly adjusted, using specific identification and not generalized percentages

Payroll expenses reported within cost centers should correspond with workers comp classifications

Please ensure that the copies you submit are **READABLE**, and that pertinent detail is not eliminated or truncated, inadvertently.

PERSON TO CONTACT

At the Facility:

Name of Contact Person: _____ Tel: _____
 email address of contact: _____ Fax: _____
 ADMINISTRATOR's email address: _____

At the Accounting Firm:

Accounting Firm: _____
 Name of Contact Person: _____ Tel: _____
 email address of contact: _____ Fax: _____