

PCA – Perform Field Audit on Psychiatric Medical Institutions for Children Cost Report

Purpose: Review the cost report using field audit procedures to determine if reported costs are allowable and reasonable for Psychiatric Medical Institutions for Children.

Identification of Roles:

1. Accounting Assistant – schedules field audit with provider and prepares field audit packet for accountants.
2. Staff Accountants – performs field audit procedures to determine reasonable and allowable costs.
3. Senior Accountant – performs field audit procedures and also may perform first reviews.
4. Supervisor – may perform first review of field audit and performs final review of field audit procedures and adjustments made related to the procedures performed.
5. Manager – performs final review of field audit procedures and adjustments made related to the procedures performed.

Performance Standards:

None

Path of Business Procedure:

- Step 1: Review desk review findings and develop draft list of documentation to be requested from provider.
- Step 2: Contact provider via phone and schedule date of field audit.
- Step 3: Perform field audit.
- Step 4: Log fieldwork complete in Iowa Medicaid cost and Rate System (IMCARS).
- Step 5: Make necessary adjustments to reported data to determine allowable costs.
- Step 6: Perform first review.
- Step 7: Log first review complete in IMCARS.
- Step 8: Perform final review.
- Step 9: Log final review complete in IMCARS.
- Step 10: Send adjustments to provider for review via mail.
- Step 11: Log date adjustments were sent in IMCARS.
- Step 12: Review provider comments, if necessary.
- Step 13: Finalize audit.

Step 14: Process audit report.

Step 15: Give audit report to the Department of Services (DHS) via hardcopy.

Step 16: Log date audit report sent to DHS in IMCARS.

Forms/Reports:

1. Form 470-0664, Financial and Statistical Report. – hard copy provided
2. Provider workpapers.
3. Field audit program and workpapers.
4. Audit Report.

RFP References:

6.7.1.2c

Interfaces:

IME Core unit

Department of Human Services (DHS)

Medicaid Management Information System (MMIS)

Iowa Medicaid Cost and Reporting System (IMCARS)

Attachments:

Form 470-0664 –

<http://www.ime.state.ia.us/docs/470-0030.xls>