

Form - Request for Work Papers

INSTRUCTIONS

This form should be used whenever the provider needs to have access to the Division's work papers in order to review the calculations. Normally this form will be used to help the provider review **draft cost report findings** pursuant to V.D.R.S.R. §15.1(b) and for that purpose the form must be filed at the Division within 10 days after the provider receives the draft findings. The filing of a Request for Work Papers pursuant to V.D.R.S.R. §15.1(b) will automatically extend the time in which to file a Request for Informal Conference to 15 days after the provider's receipt of the work papers.

When work papers are requested for any reason other than the review of draft cost report findings pursuant to V.D.R.S.R. §15.1(b), the filing of the *Request for Work Papers* form will not automatically act as an extension of time. **The provider must file a Request for Extension of Time form if it needs additional time to act after reviewing the work papers.**

Providers should clearly specify the type of work papers needed, and should request only those necessary to clarify the Division's adjustments, referring specifically to the cost report finding number. Examples of the types of work papers that may be requested:

1. Documentation supporting compliance with applicable Federal and/or State regulations.
2. Documentation supporting compliance with Generally Accepted Accounting Principles.
3. Supporting Schedules (i.e., account analysis, Depreciation or Loan Amortization schedule).
4. Workpaper, V.D.R.S.R. cite, or Chart of Accounts supporting documentation for reclassification journal entries.
5. Workpapers providing analysis (i.e., comparative analysis if Division's basis for adjustment is reasonableness).
6. Computational (i.e., revised stepdown or change in statistic).
7. Reconciliations (i.e., reported expenses agreed to audited financial statements).
8. Corroborating Documents (i.e., provider's correspondence supporting adjustment).
9. Other (Be specific.)

Effective: May 20, 1992

s/Jeanne Van Vlandren
Jeanne Van Vlandren
Director

