

51511.2 Uniform Accounting and Cost Reporting System for Skilled Nursing Facilities and Intermediate Care Facilities

(a)

For fiscal years commencing on or after January 1, 1977, all skilled nursing and intermediate care facilities participating in the Medi-Cal program shall maintain a uniform accounting system as specified by the California Health Facilities Commission pursuant to Part 1.7, Division 1, Health and Safety Code.

(b)

Annual cost reports shall be submitted to the Department of Benefit Payments by each facility no later than three months after the close of the facility's fiscal year. The report shall be submitted in the format prescribed by the State.

(c)

Each facility shall maintain, for a period of three years following the submission of annual cost reports, financial and statistical records of the period covered by such cost reports, which are accurate and in sufficient detail to substantiate the cost data reported. These records shall be made available to State or federal representatives upon request.