

**APPROVED REGULATION OF THE DIRECTOR OF THE
DEPARTMENT OF HEALTH AND HUMAN SERVICES**

LCB File No. R148-17

Effective August 30, 2018

EXPLANATION – Matter in *italics* is new; matter in brackets ~~omitted material~~ is material to be omitted.

AUTHORITY: §1, NRS 449.460 and 449.490.

A REGULATION relating to hospitals; revising the date on which a hospital must file with the Department of Health and Human Services a copy of the hospital's Medicare Cost Report; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Under existing law, each hospital with 100 or more beds is required to file with the Department of Health and Human Services, at least annually, a report of the cost to the hospital of providing services to patients covered by Medicare. (NRS 449.490) Existing regulations provide that the report must be filed within 120 days after the close of the hospital's Medicare fiscal year. (NAC 449.957) This regulation extends the deadline for filing the report to 150 days after the close of the hospital's Medicare fiscal year.

Section 1. NAC 449.957 is hereby amended to read as follows:

449.957 1. Except as otherwise provided in subsection 3, every hospital shall file with the Department the following reports:

(a) A copy of the hospital's Medicare Cost Report within ~~120~~ *150* days after the close of the hospital's Medicare fiscal year;

(b) A copy of the hospital's proposed operating budget for the fiscal year within 30 days after the beginning of the fiscal year;

(c) A copy of any report made by an independent auditor concerning a financial audit of the hospital's operations within 30 days after the receipt of the report by the hospital; and

(d) An annual report including such information as the Department deems necessary. The information in a report filed pursuant to this paragraph must be certified by an independent auditor.

2. Each report filed pursuant to subsection 1 must be certified by a responsible officer of the hospital to be accurate and complete to the best of the officer's knowledge and belief.

3. Each hospital which has less than 200 beds or which is subject to the provisions of chapter 450 of NRS shall submit to the Department each year a copy of an annual audit conducted by an independent auditor.

4. An extension of the deadline for filing a report pursuant to this section may be granted to a hospital if the hospital certifies before the report is due that the information required for the report is not available on the required reporting date for reasons beyond the control of the hospital.