

**PROPOSED REGULATION OF THE  
DEPARTMENT OF HEALTH AND HUMAN SERVICES DIVISION OF  
HEALTH CARE FINANCING AND POLICY**

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**The following document is the initial draft regulation proposed  
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**PROPOSED REGULATION OF THE  
DEPARTMENT OF HEALTH AND HUMAN SERVICES  
DIVISION OF HEALTH CARE FINANCING AND POLICY  
November 16, 2017**

**Authority: NRS 449.460**

**NAC 449.957 Section 1, (a) is hereby amended to read as follows:**

**NAC 449.957 Hospitals to file certain reports; certification; exception; extension.** (NRS 449.460)

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.

(Added to NAC by Dep't of Human Resources, eff. 4-29-86; A 10-20-93)