Rate Setting and Cost Reporting
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Topics to be discussed

- Rate setting
  - Membership categories
  - Base rate calculation methodology
- Medicaid contracts
  - Administrative costs
  - Provider payments
  - Incentives
- Value of service
- Ratchet up/down effect
- Sub-cap issues – averaging between multiple centers
- Capacity funding issue

Overview of Accounting & Auditing Guidelines

- Accounting & Auditing Guidelines objectives
- Submission timelines
- Cost accounting standards
  - Standard 1: Consistency
  - Standard 2: Natural vs. functional expenses
  - Standard 3: Direct vs. indirect costs
  - Standard 4: Cost allocations methodologies
  - Standard 5: Unallowable costs

Additional information

- Integrated care costs
- Agreed-Upon-Procedures change
- Supporting rationale and documentation