

## **Table of Contents**

**State/Territory Name: Utah**

**State Plan Amendment (SPA) #: 20-0005**

This file contains the following documents in the order listed:

- 1) Approval Letter
- 2) CMS 179 Form/Summary Form (with 179-like data)
- 3) Approved SPA Pages

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
Centers for Medicare & Medicaid Services  
7500 Security Boulevard, Mail Stop S2-26-12  
Baltimore, MD 21244-1850



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**Financial Management Group**

July 20, 2020

Nate Checketts, Director  
Division of Health Care Financing  
Utah Department of Health  
P.O. Box 143101  
Salt Lake City, UT 84114-3101

Re: Utah 20-0005

Dear Mr. Checketts:

We have reviewed the proposed amendment to Attachment 4.19-D of your Medicaid State plan submitted under transmittal number (TN) 20-0005. Effective for services on or July 1, 2020, this amendment clarifies that state audits and procedures are established by the American Institute of Certified Public Accountants (AICPA).

We conducted our review of your submittal according to the statutory requirements at sections 1902(a)(2), 1902(a)(13), 1902(a)(30) and 1903(a) of the Social Security Act and the implementing Federal regulations at 42 CFR 447 Subpart C. We are pleased to inform you that Medicaid State plan amendment TN 20-0005 is approved effective July 1, 2020. The CMS-179 and the amended plan page are attached.

If you have any questions, please contact Christine Storey at (303) 844-7044.

Sincerely,

A solid black rectangular box used to redact the signature of the sender.

Karen Shields  
Acting Director

**TRANSMITTAL AND NOTICE OF APPROVAL OF  
STATE PLAN MATERIAL  
FOR: CENTERS FOR MEDICARE & MEDICAID SERVICES**

1. TRANSMITTAL NUMBER  
U T — 20 00 05

2. STATE  
Utah

3. PROGRAM IDENTIFICATION: TITLE XIX OF THE SOCIAL SECURITY ACT (MEDICAID)

TO: REGIONAL ADMINISTRATOR  
CENTERS FOR MEDICARE & MEDICAID SERVICES  
DEPARTMENT OF HEALTH AND HUMAN SERVICES

4. PROPOSED EFFECTIVE DATE: July 1, 2020

5. TYPE OF PLAN MATERIAL (Check One)

NEW STATE PLAN       AMENDMENT TO BE CONSIDERED AS NEW PLAN       AMENDMENT

COMPLETE BLOCKS 6 THRU 10 IF THIS IS AN AMENDMENT (Separate transmittal for each amendment)

6. FEDERAL STATUTE/REGULATION CITATION  
Section 1902(a)(13)(A) of the Social Security Act

7. FEDERAL BUDGET IMPACT  
a. FFY 2020      \$0  
b. FFY 2021      \$0

8. PAGE NUMBER OF THE PLAN SECTION OR ATTACHMENT  
Section 350 of ATTACHMENT 4.19-D

9. PAGE NUMBER OF THE SUPERSEDED PLAN SECTION OR ATTACHMENT (If Applicable)  
Section 350 of ATTACHMENT 4.19-D

10. SUBJECT OF AMENDMENT: State Audits in Nursing Facilities

11. GOVERNOR'S REVIEW (Check One)

GOVERNOR'S OFFICE REPORTED NO COMMENT       OTHER, AS SPECIFIED  
 COMMENTS OF GOVERNOR'S OFFICE ENCLOSED  
 NO REPLY RECEIVED WITHIN 45 DAYS OF SUBMITTAL

12. SIGNATURE OF STATE AGENCY OFFICIAL

13. TYPED NAME: Joseph K. Miner, M.D.

14. TITLE: Executive Director, Utah Department of Health

15. DATE SUBMITTED: June 15, 2020

16. RETURN TO

Craig Devashrayee, Manager  
Technical Writing Unit  
Utah Department of Health  
PO Box 143102  
Salt Lake City, UT 84114-3102

**FOR REGIONAL OFFICE USE ONLY**

17. DATE RECEIVED

18. DATE APPROVED  
7/20/20

**PLAN APPROVED - ONE COPY ATTACHED**

19. EFFECTIVE DATE OF APPROVED MATERIAL

7/1/20

20. SIGNATURE OF REGIONAL OFFICIAL

21. TYPED NAME

Karen Shields

22. TITLE

Acting Group Director, FMG

## 300 REPORTING AND RECORDS (Continued)

FRV Data Report: This report is due on the first business day of March. This report is optional, but must be submitted for the data to be used in the following July 1 FRV calculation. Failure to submit this report, or having submitted it late, will preclude the information from being used in the following July 1 FRV calculation.

## 333 RECORD RETENTION

The State is responsible for keeping the FCPs on file for at least four years following the date of submission. The provider is responsible for maintaining sufficient financial, patient census, statistical, and other records for at least four years following the date of the FCP submission. These records are to be made available to representatives of the State and Federal Governments. The records must be in sufficient detail to substantiate the data reported on the FCP.

## 340 REPORTING PERIODS

FCP: Generally, the FCP reporting period is for 12 months. However, when there is a new facility or a change in owners or operators, there may be reporting periods of less than 12 months. The reporting period is July 1 through June 30 for NFs and ICF/MRs. Other reporting periods must be approved by the Department of Health. For exceptions to the designated reporting period, the provider must submit a written request 60 days prior to the first day of the reporting period and the State must issue a written ruling on the request.

FRV Data Report: Generally, the FRV Data Report reporting period is for 12 months. However, when there is a new facility or a change in owners or operators, there may be reporting periods of less than 12 months. Normally, the reporting period is March 1 through February 28 or 29.

## 350 STATE AUDITS

The State will desk review all FCPs and perform selective audits. In completing the audits, the State, either directly or through contract, will provide for an on-site audit of selected FCPs. The auditor is responsible for verifying the reported allowable costs. The appropriateness of these costs is to be judged in accordance with the intent of the guidelines established in CMS-Pub. 15-1, except as otherwise stated in this plan. The agreed upon procedures, desk reviews, and selective audits are conducted in accordance with applicable standards established by the American Institute of Certified Public Accountants (AICPA). Audits are primarily oriented toward verification of costs reported on the FCP. In determining if the costs are allowable, the auditor examines documentation for expenditures, revenues, patient census, and other relevant data.

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T.N. # 20-0005

Approval Date 07/20/20

Supersedes T.N. # 08-007

Effective Date 7-1-20