



DOCUMENT TITLE: Compliance with Government-Funded Healthcare Claims and Cost Reporting Requirements	SYSTEM POLICY AND PROCEDURE MANUAL
POLICY #: 800.07	CATEGORY: Compliance and Ethics
System Approval Date: 07/22/2025❖	Origination Date: 06/2011
Site Implementation Date: 07/22/2025❖	Previously Reviewed/Approved: 01/2025
Prepared by: Office of Corporate Compliance	Notations:

GENERAL STATEMENT of PURPOSE

The purpose of this document is to promote accurate coding and submission of claims and cost reports to Government Healthcare Programs.

POLICY

It is the policy of Northwell Health that it shall have processes to ensure that claims or cost report related information that will be submitted to Government Healthcare Programs are complete, accurate, reflect reasonable and necessary services, and comply with relevant government healthcare program requirements including, but not limited to applicable federal, state or local statutes, regulations, Medicare, Medicaid or other government healthcare program payment manuals, Medicare fiscal intermediary or carrier Local Coverage Decisions and the National Correct Coding Initiative.

SCOPE

This policy applies to all Northwell Health employees, as well as medical staff, volunteers, students, trainees, physician office staff, contractors, trustees and other persons performing work for or at Northwell Health; faculty and students of the Donald and Barbara Zucker School of Medicine at Hofstra/Northwell or the Hofstra Northwell School of Nursing and Physician Assistant Studies conducting research on behalf of the Zucker School of Medicine on or at any Northwell Health facility; and any other Affected Individual.

DEFINITIONS

Affected Individuals: “Affected Individuals” is defined as all persons who are affected by Northwell Health’s risk areas including, but not limited to, Northwell Health’s employees, the chief executive and other senior administrators, managers, medical staff members, contractors, agents, subcontractors, independent contractors, and governing body and corporate officers.

Government Healthcare Programs are defined as any healthcare program so defined under 42 U.S.C. § 1320a-7b(f) or any other federal, state or locally funded healthcare program, including, but not limited to, Medicare fee-for-service (“FFS”), Medicaid FFS, managed Medicare/Medicaid, TRICARE, CHAMPVA or the Children’s Health Insurance Program.

Overpayment means the amount of money Northwell Health has received in excess of the amount due and payable under any Government Healthcare Program requirements, including but not limited to applicable statutes, regulations, Medicare, Medicaid or other federal or state healthcare program payment manuals, Medicare fiscal intermediary or carrier Local Coverage Decisions, and the National Correct Coding Initiative. Overpayments do not include payments from Government Healthcare Programs that, in a timely manner, are repaid, voided, canceled, or otherwise reversed through routine claims reconciliation.

PROCEDURE

1. Claims and cost reports shall be submitted only when appropriate documentation (including medical record) is complete, accurate, and supports the claims or cost reports. Underlying data and assumptions used in connection with claims and cost report submissions shall be reasonable, consistent and appropriately documented. Northwell Health shall retain all relevant records supporting claims and cost reports and reflecting their efforts to comply with Government Healthcare Program requirements. Such documentation must also be available for audit and review.

Northwell Health will perform routine audits by internal or external auditors who have expertise in the state and federal Medical Assistance program requirements and applicable laws, rules, and regulations, or have expertise in the subject areas of the audit. Northwell audits the claims and cost reports, the processes used to develop and submit claims and cost reports, and the underlying or supporting documentation. Any Overpayment will be handled in accordance with Northwell Health’s internal procedures and shall be reported and returned in accordance with applicable payor/agency requirements. Any Overpayment shall be reported and returned by the later of (i) 60 days following the identification of the Overpayment, and (ii) the date any corresponding cost report is due, if applicable.

2. The results of all internal or external audits, or audits conducted by the State or Federal government shall be reviewed for risk areas that can be included in updates to Northwell’s Compliance Program and Compliance Work Plan.
3. The design, implementation, and results of any internal or external audits shall be documented, and the results shared with the Executive Audit and Compliance Committee and the Audit and Corporate Compliance Committee of the Board.

REPORTING AND ENFORCEMENT

- All violations of this policy shall be reported to the appropriate manager/supervisor/director or to the Office of Corporate Compliance (516-465-8097) for appropriate resolution of the matter. The HelpLine is available 24 hours a day, seven days a week at (800) 894-3226 or online at www.northwell.ethicspoint.com, is accessible to all Affected Individuals and allows for questions regarding compliance issues to be asked and for compliance issues to be reported. Reports of

potential fraud, waste and abuse and compliance issues also may be made directly to the Chief Corporate Compliance Officer or designee in person, in writing, via email, mobile device via a QR code, or by telephone. All reports received by the Office of Corporate Compliance are investigated and resolved to the fullest extent possible. The confidentiality of persons reporting compliance issues shall be maintained unless the matter is subject to a disciplinary proceeding, referred to, or under investigation by Medicaid Fraud Control Unit, U.S. Department of Health and Human Services (HHS), Office for Civil Rights, HHS, Office of Inspector General, Office of Medicaid Inspector General or law enforcement, or disclosure is required during a legal proceeding, and such persons shall be protected under Northwell Health's policy for non-intimidation and non-retaliation. Violations of this policy will be subject to disciplinary action as outlined in the Human Resources Policy and Procedure Manual and *Northwell Health Policy #800.73 – Compliance Program Disciplinary Standards for Non-Employees*.



REFERENCES to REGULATIONS and/or OTHER RELATED POLICIES

- OIG Compliance Program Guidance for Hospitals (63 FR 8987; February 23, 1998)
- OIG Supplemental Compliance Guidance for Hospitals (70 FR 4858; January 27, 2005)
- OMIG Compliance Program Guidance, Title 18 NYCRR, Part 521 Fraud, Waste and Abuse Prevention (March 28, 2023)
- Patient Protection and Affordable Care Act, Pub. L. 111-148, 124 Stat. 119, § 6402(a), March 23, 2010
- Northwell Health Policy #800.00 – Corporate Compliance Program
- Northwell Health Policy #800.48 – Responding to Government Inquiries
- Northwell Health Policy #800.73 – Compliance Program Disciplinary Standards for Non-Employees
- Northwell Health Human Resources Policy and Procedure Manual, Part 5-3 – Workforce Conduct – Progressive Discipline
- 42 C.F.R §§ 401.303, 401.305
- N.Y. Social Services Law § 363-D(6)
- New York State Medicaid General Billing Guidelines – Professional; Version 2022-01; Publication Date: 08/15/2022;
https://www.emedny.org/ProviderManuals/AllProviders/General_Billing_Guidelines_Professional.pdf
- New York State Medicaid Program – Information for All Providers – General Policy; Version 2022-02; Publication Date: 12/30/2022;
https://www.emedny.org/ProviderManuals/AllProviders/PDFS/Information_for_All_Providers-General_Policy.pdf

- [Connecticut Medical Assistance Program Provider Manual \(regarding claim adjustment\)](https://www.ctdssmap.com/CTPortal/Information/Publications)
<https://www.ctdssmap.com/CTPortal/Information/Publications>

CLINICAL REFERENCES/PROFESSIONAL SOCIETY GUIDELINES

N/A

ATTACHMENTS

N/A

FORMS

N/A

<u>CURRENT REVIEW/APPROVALS:</u>	
Service Line/Department Review	07/03/2025
Northwell Health Policy Committee	07/22/2025❖
System PICG/Clinical Operations Committee	07/22/2025❖

Standardized Versioning History:

Approvals: * =Northwell Health Policy Committee; ** = PICG/Clinical Operations Committee; ✕ = Provisional; ❖ = Expedited

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