

Please include a copy of this checklist in lieu of the cover letter for your Financial Disclosure submission. If the information is included with a submission, record the date submitted in the **Included** field. If some of the required items are not yet available, please include an updated checklist when submitting those items at a later date. **Please retain a copy for your records.**

PRIMARY CARE CENTERS ONLY:

Included		Description
	1.	<p>Does the facility complete an audited financial statement? If Yes, see (A) below. If No, see (B) below.</p> <p>(A) The facility must submit a copy of the audited financial statement. If the audited financial statement is not available by the due date, an internal financial statement or draft of the audit MUST be submitted as an interim statement. The submission of an interim financial statement will result in an automatic 30 day extension for filing the audited financial statement. The audited financial statement must then be submitted when completed.</p> <p>(B) The facility must submit financial reports prepared in accordance with GAAP, including balance sheet, income statement, and statement of cash flows.</p>

ALL OTHER FACILITIES:

Included		Description
	1.	<p>Does the facility complete an audited financial statement? If Yes, see (A) below. If No, see (B) below.</p> <p>(A) The facility must submit a copy of the audited financial statement. If the audited financial statement is not available by the due date, an internal financial statement or draft of the audit MUST be submitted as an interim statement. The submission of an interim financial statement will result in an automatic 30 day extension for filing the audited financial statement. The audited financial statement must then be submitted when completed.</p> <p>(B) The facility must submit financial reports prepared in accordance with GAAP, including balance sheet, income statement, and statement of cash flows.</p>
	2.	<p>A schedule of current rates for all patient services. A behavioral health facility is only required to submit its gross rates for its top thirty services by utilization. Hospitals must submit a charge master electronically (CD/email) in Excel format. Other covered facilities may also submit an electronic file, but paper copies of current rates are acceptable.</p>
	3.	<p>Hospitals must submit a Uniform Financial Report electronically along with a pdf or paper copy of the signed certification page.</p>

Please identify the contact person for Financial Disclosure submissions.

Name: _____

Title: _____ Email: _____

ATTESTATIONS

In lieu of requiring signatures on individual documents, WVHCA is requiring that an attestation be provided. Please Note: The following does not replace the signatures required on Worksheet 12 of the Uniform Financial Report.

I hereby certify that all statements, reports, and compilations or other documents that I have or will submit to the WVHCA are true and accurate to the best of my ability.

In addition, I hereby certify that all statements, reports, and compilations or other documents that I have submitted to the WVHCA do not contain any personally identifiable information or protected health information. I understand that should I submit such PII or PHI in violation of these instructions, that such submission may also violate HIPAA, as the WVHCA expressly prohibits such submission, is not relevant to WVHCA's financial disclosure requirements and is outside the HIPAA recognized "required by law" disclosure provisions, pursuant to 45 CFR §164.512(a)(1). The WVHCA reserves the right to file a **HIPAA complaint** for such violation with the Office of Civil Rights, Department of Health and Human Services and the West Virginia Attorney General's Office, which are both charged with HIPAA enforcement. The new Health Information Technology for Economic and Clinical Health (HITECH) Act's, Public Law 111-5, penalty structure begins at \$100 per violation and culminates at \$50,000 per violation, commensurate with the severity of the HIPAA violation; a \$1.5 million maximum penalty for like violations within a calendar year is also in place.

Signed: _____
CEO/Administrator

Title: _____ Date: _____