

MEDICAID

PERMANENT FILE INDEX

I. GENERAL INFORMATION

- PF1-1 Provider brochure
- PF1-2 Organization chart - list of key personnel
- PF1-3 Chart of accounts
- PF1-4 Date of construction; opening date of additions
- PF1-5 Provider administrative Policy and Procedure Excerpts

II. ACCOUNTING POLICIES

- PF2-1 Method of recording and accounting for revenues
- PF2-2 Method of recording and accounting for payroll
- PF2-3 Method of recording and accounting for purchases and inventories
- PF2-4 Billing procedures and discount policies
- PF2-5 Provider Accounting Policy Manual

III. PROPERTY, PLANT, AND EQUIPMENT

- PF3-1 Depreciation schedules
- PF3-2 Lease agreements
- PF3-3 Memo on capitalization policies

IV. BONDS AND NOTES

- PF4-1 Information concerning bond issues
- PF4-2 Copies of pertinent notes or mortgages
- PF4-3 Amortization schedules

V. CONTRACTS AND AGREEMENTS

- PF5-1 Contracts with medical personnel; i.e. Medical Director
- PF5-2 Contracts for services "under arrangement"; i.e. Physical Therapy
- PF5-3 Contracts with outside suppliers or firms; i.e. Consultants
- PF5-4 Pension Plan, Profit Sharing Plan

PERMANENT FILE INDEX
(Continued)

VI. RELATED ORGANIZATIONS

- PF6-1 Schedule of related entities and type of control
- PF6-2 Analysis of shared services
- PF6-3 Carryforward schedules for computation of shared services costs;
i.e. Statistics
- PF6-4 Information on chain organizations and home office cost

VII. INSURANCE

- PF7-1 Carryforward schedules of prepaid insurance
- PF7-2 Copies of policies and extracts from policies

VIII. MISCELLANEOUS

- PF8-1 B-1 statistics
- PF8-2 Extracts from Board Minutes
- PF8-3 Tour of Facility

INSTRUCTIONS TO IN-CHARGE AUDITOR

Certain procedures concerning the permanent file should be followed:

1. Do not renumber existing P/F working papers, schedules and documents because presumably, they have already been referenced in prior audits.
2. Review the documents contained in the P/F. Those which are no longer of future benefit should be removed and placed in a separate folder, titled Superseded Permanent File Documents. This folder should be adequately indexed and a copy of the index should be retained in the Miscellaneous section of the P/F.
3. Additions to the Permanent File should be organized according to the major categories.
4. All items I through VIII should be included, referenced to another workpaper, or explained as not applicable.