

9505.2180 FINANCIAL RECORDS.

Subpart 1. **Financial records required of vendors.** The financial records, including written and electronically stored data, of a vendor who receives payment for a recipient's services under a program must contain the material specified in items A to I:

A. payroll ledgers, canceled checks, bank deposit slips, and any other accounting records;

B. contracts for services or supplies that relate to the vendor's costs and billings to a program for the recipient's health services;

C. evidence of the vendor's charges to recipients and to persons who are not recipients, consistent with the requirements of Minnesota Statutes, chapter 13;

D. evidence of claims for reimbursement, payments, settlements, or denials resulting from claims submitted to third-party payers or programs;

E. the vendor's appointment books for patient appointments and the schedules for patient supervision, if applicable;

F. billing transmittal forms;

G. records showing all persons, corporations, partnerships, and entities with an ownership or control interest in the vendor;

H. employee records for those persons currently employed by the vendor or who have been employed by the vendor at any time within the previous five years which under Minnesota Statutes, chapter 13, would be considered public data for a public employee such as employee name, salary, qualifications, position description, job title, and dates of employment; in addition employee records shall include the employee's time sheets, current home address of the employee or the last known address of any former employee, and criminal background checks, when required; and

I. delivery tracking information, where applicable, such as the provider's shipping invoice, delivery manifest, or the delivery service's tracking slip.

Subp. 2. **Additional financial records required for long-term care facilities.** A long-term care facility must maintain:

A. the records required under subpart 1;

B. purchase invoices; and

C. records of the deposits and expenditure of funds in the recipients' resident fund accounts as required under part 9505.0425.

Statutory Authority: *MS s 256B.04; 256D.03*

History: *15 SR 2563; 19 SR 1898; 33 SR 127*

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