



Cost Report Services

Cut fraud and save money.

With deep experience in cost report services and other audits, HMS has earned a reputation as a trusted partner in the prevention and detection of Medicare fraud, waste, and abuse.



Our review of cost reports and other financial information helps determine if facility costs and expenses are appropriate, reasonable, necessary, and legitimate.

We flag false bad debt write-offs, payments to related organizations that are not

treated as such, inflated or exaggerated costs and expenses, and non-reimbursable expenses included as advertising.

All of that accounts for millions of dollars paid erroneously. In conjunction with our fraud investigation, data analytics, and medical review services, we have recovered more than \$2 billion in fraudulent and improper payments since 2002.

Our multi-disciplinary approach – combining audits with other analytical and investigative work – delivers a more complete and detailed analysis resulting in increased settlements and convictions.

Our work has supplemented cases, investigations, and reviews by national organizations, including:

- The U.S. Department of Health and Human Services Office of Inspector General
- The Federal Bureau of Investigation
- The Department of Justice
- The Internal Revenue Service

Our certified fraud examiners and certified public accountants are highly expert in:

- Cost reports
- Financial statements
- Trial balances
- Tax returns
- Account ledgers
- Other financial information

We present our findings to our customers or law enforcement agencies, and include recommendations for adjustments or recoveries.

Contact HMS today to discover how much you could save through our Cost Report Services.

hms.com



Enterprising healthcare

HMS provides the broadest range of cost containment solutions in healthcare to help payers improve performance. Using innovative and time-tested technology and analytics, we prevent and recover improper payments related to fraud, waste, and abuse. As a result of our services, customers recoup billions of dollars every year and save billions more through the prevention of erroneous payments.