

INFORMATIONAL LETTER NO. 2216-FFS**DATE:** February 2, 2021**TO:** Acute Care Hospitals, Critical Access Hospitals (CAH), Community Mental Health Center (CMHC), Federally Qualified Health Centers (FQHC), Home Health Agencies Providing Private Duty Nursing/Personal Care Services (EPSDT), Nursing Facilities (NF) and Rural Health Clinics (RHC)**APPLIES TO:** Fee-for-Service (FFS)**FROM:** Iowa Department of Human Services (DHS), Iowa Medicaid Enterprise (IME)**RE:** Extended Due Date of Cost Reports**EFFECTIVE:** Immediately****This letter replaces Informational Letter No. 2155-FFS issued August 3, 2020****

Iowa Medicaid Enterprise Provider Cost Audit Unit (PCA) is extending the due date of cost reports following revised guidance issued by the Centers for Medicare and Medicaid Services (CMS). Below is a list of cost report fiscal year ends, the original cost report due date, and the extended cost report due date. In addition, this is a blanket extension and providers do not need to submit a written request. If cost reports are completed sooner they can be submitted any time prior to the extended due dates.

Fiscal Year End	Original Due Date	Extended Due Date	Revised Due Date
10/31/2019	03/31/2020	06/30/2020	
11/30/2019	04/30/2020	06/30/2020	
12/31/2019	05/31/2020	07/31/2020	08/31/2020
01/31/2020	06/30/2020	08/31/2020	
02/29/2020	07/31/2020	09/30/2020	
For any cost reporting period not previously identified and ending on a date falling in the period of March 1, 2020, through December 31, 2020, providers are granted an additional 60 days from the initial due date to file their cost reports.			

We will continue to monitor the situation and provide further updates as necessary.

If you have any questions, please contact the IME Provider Cost Audit Unit at 866-863-8610, or by email at costaudit@dhs.state.ia.us.