

42 C.F.R. § 417.568

Adequate financial records, statistical data, and cost finding.

(a) *Maintenance of records.* (1) An HMO or CMP must maintain sufficient financial records and statistical data for proper determination of costs payable by CMS for covered services the HMO or CMP furnished to its Medicare enrollees either directly or under arrangements with others. These include accurate and sufficient detail of incurred costs and enrollment data.

(2) Unless otherwise provided for in this subpart, the HMO or CMP must follow standardized definitions and accounting, statistics, and reporting practices that are widely accepted in the health care industry.

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