

(17m) "Assistive listening device" or "ALD" means a personal communication unit for sound amplification. One type of "assistive listening device" is a hearing aid.

(18) "Board" means a community mental health board established under s. 51.42, Stats., a developmental disabilities board established under s. 51.437, Stats., or a community human services board established under s. 46.23, Stats.

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1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is crucial for ensuring the integrity of the financial statements and for providing a clear audit trail. The text also mentions that proper record-keeping is essential for identifying and correcting errors in a timely manner.

2. The second part of the document focuses on the role of internal controls in preventing fraud and misstatements. It highlights that a strong internal control system is necessary to ensure that all transactions are properly authorized, recorded, and reviewed. The text also notes that internal controls should be designed to be effective and efficient, and should be regularly evaluated and updated as needed.

3. The third part of the document discusses the importance of transparency and disclosure in financial reporting. It emphasizes that providing clear and concise information to investors and other stakeholders is essential for building trust and confidence in the company's financial performance. The text also mentions that transparency and disclosure are key factors in determining the company's credit rating and its ability to attract investment.

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4. The fourth part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is crucial for ensuring the integrity of the financial statements and for providing a clear audit trail. The text also mentions that proper record-keeping is essential for identifying and correcting errors in a timely manner.

(169) "SSI" means supplemental security income, the assistance program under Title XVI of the Social Security Act of 1935, as amended, and s. 49.177, Stats.

(170) "SSI-related person" means a person who meets the requirements of s. HSS 103.03 (1) (c).

(171) "Stepparent case" means an MA case consisting of a family in which a legal parent, a stepparent and a child under age 18 reside in the home.

(172) "Sterilization" means any medical procedure, treatment, or operation for the purpose of rendering an individual permanently incapable of reproducing.

(173) "Supervision," unless otherwise indicated in chs. HSS 101 to 108, means at least intermittent face-to-face contact between supervisor and assistant and a regular review of the assistant's work by the supervisor.

(174) "Tape billing service" means a provider or an entity under contract to a provider which provides magnetic tape billing for one or more providers.

(175) "Therapeutic/rehabilitative program" means a formal or structured medical or health care activity which is designed to contribute to the mental, physical or social development of its participants, and is certified or approved, or its sponsoring group is certified or approved, by a national standard-setting or certifying organization when such an organization exists.

(176) "Therapeutic visit" means a visit by a resident recipient to the home of relatives or friends for at least an overnight stay.

(177) "Three-generation case" means an MA case in which there are 3 generations living in the home and the second generation is a never-married minor parent.

(178) "Time out" means time away from positive reinforcement. It is a behavior modification technique in which, in response to undesired behavior, the resident is removed from the situation in which positive reinforcement is available.

(179) "Treatment unit" means, for purposes of reimbursement for therapy services, the time spent in direct treatment services to the individual patient. Time spent in activities not associated with the treatment of the individual patient such as preparation of the patient for treatment, preparation of the treatment area and preparation of the patient for return from the treatment area, otherwise known as "preparation time", shall also be reimbursable for up to 15 minutes per patient per treatment day. Time spent in other activities which are not associated with the treatment of the individual patient, including end of the day clean-up of the treatment area, paperwork, consultations, transportation time and training, is not reimbursable.

(180) "Unearned income" means income which is not the direct result of labor or services performed by the individual as an employe or as a self-employed person.

(181) "Usual and customary charge" means the provider's charge for providing the same service to persons not entitled to MA benefits.

History: Cr. Register, February, 1986, No. 362, eff. 3-1-86; cr. (9m), (22m), (75m), (85m), (114m), (122m), (129m) and (149m), am. (88), Register, February, 1988, No. 386, eff. 3-1-88; am. (73), (116) and (117), r. (74), Register April, 1988, No. 388, eff. 7-1-88; emerg. cr. (30m) and (33m) eff. 8-1-88; cr. (30m) and (33m), Register, December, 1988, No. 396, eff. 1-1-89; emerg. cr. (12m), eff. 3-9-89; emerg. am. (30m), eff. 6-1-89; cr. (12m), Register, December, 1989, No. 408, eff. 1-1-90; r. (33m), renum. (30m) to be (33m) and am. Register, February, 1990, No. 410, eff. 3-1-90; cr. (17m), Register, May, 1990, No. 413, eff. 6-1-90.