



## Assessment Reporting and Payment Errors Policy

1. The Alaska Vaccine Assessment Program (**AVAP**) self-reporting assessment system is maintained by the program administrator or (**Administrator**) on [www.AKvaccine.org](http://www.AKvaccine.org) under the “For Payers” tab.
2. Accurate reporting is the duty of each payer (**Assessable Entity**) subject to assessment by **AVAP** as described in 18.09.220.
3. Any **Assessable Entity** errors resulting in under-reporting shall be immediately corrected. Remittance in full—including interest calculated from the applicable report due date—shall be submitted no later than 5 business days after the error is identified.
4. **Assessable Entity** errors resulting in over-reporting in any quarter may be corrected by taking a deduction in the subsequent quarter; however, not more than 25 percent of the amount paid may be deducted under this self-correcting mechanism.
5. In the event that an over-reporting error results in an amount that is greater than 25 percent of the assessment amount paid, the **Assessable Entity** shall immediately contact the **Administrator**, in writing, attaching any data that evidences the over-reporting error. The **Administrator** will bring a recommendation for refund procedures to the next scheduled state vaccine council (**Council**) meeting.
  - a. Recovery of over-assessment generally will be allowed through deductions against subsequent assessments otherwise computed.
  - b. **AVAP** may delay the recovery start date and spread the recovery amount over a period of up to 2 fiscal years, having in mind the liquidity needs of **AVAP** and the reasonable needs for maintaining some stability in the assessment levels.
6. All requests that are not corrected as of the subsequent quarter must be reported, in writing to **AVAP** no later than 18 months following the date that the respective assessment filing originally was due. No claim for refund may be made after the expiration of this period.
7. Any refund for an over-reporting amount not reported in a timely manner or corrected in accordance with the above provisions will be deemed waived by the **Assessable Entity**.