

The Newsbreaker

HFMA Arkansas Chapter Newsletter, Spring 2019

Note from the Editor

Hello everyone! I hope you are all enjoying the lovely warm weather we've been having! There's no better way to take advantage of spring than to spend the day hitting the links, so be sure to sign up for the Gary Brooks Memorial Golf Tournament on April 10 at Glenwood Country Club. The forecast is currently sunny and 80 degrees—you won't want to be stuck in your office!

After the golf tournament, we'll kick off our annual spring conference. This is the first meeting where we're having a separate track for physician practices. Check out the additional information about this program in this newsletter and on our website and share it with physician practice managers in your organization!

If you haven't already, head to the website and get registered for the spring meeting—you won't want to miss the networking event at Fat Jacks!

Hope to see you soon!

Bethany

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President's Welcome

"The more things change, the more they stay the same"

Jean-Baptiste Alphonse Karr

As I was recently reviewing old newsletters in preparation for archiving to our website, I found newsletters from as far back as 2000. I was flipping through the pages and reminiscing of good times and old friends when I realized that many of the topics for the education sessions 18/19 years ago are still topics we as financial managers are

interested in today. Patient Friendly Billing, Managed Care Contracts, Stark II Compliance Update, Coding Compliance..... sound familiar? These were education sessions listed in the brochures back then and are still relevant today.

I also ran across this from an October 2001 newsletter—yep, that's me in the "getting to know you" section.....

As I read through my answers from October 2001, I realized that most of my answers are still the same. You can replace the word "grandchildren" where I said "children" in many cases, and my dream vacation would probably be a bit more exotic. I would also replace Kenny Rogers with Robert Plant (so much cooler!) but ultimately, though times have certainly changed, many of my answers would be the same.

One thing that has certainly changed for HFMA is the inclusion of physician practices in our efforts to bring value to the financial leaders of our industry through education, analysis, best practices and solutions. Please don't forget to encourage anyone you know in a physician practice to attend our annual meeting free of charge! See website for details on how to sign up.

Spotlight On: Tracye Enis Board Member



I was born: Red-Headed.

My employer is: Professional Consulting Services.

What I do for them: Whatever my boss asks me to do (within reason). VP for Corporate Compliance.

Best part of my job is: Researching to find the correct answers to healthcare issues.

Worst part of my job is: Trying to remember what the right answers are!!

First job I ever had: Fast-food fried chicken place. What a disgusting job!!

A job I would enjoy doing without pay: Running a bed and breakfast in the Colorado Mountains.

What I do in my "off hours": I don't have any off hours ~ I have too many kids.

Thing I enjoy most about HFMA: Seeing old friends and meeting new people.

One thing I would LOVE to do: Be able to sing like Celine Dion.

My dream vacation: A whole year in Key Largo!

If I won "Who Wants To Be A Millionaire", I would: Send my 5 children to college without going broke!

Favorite movie: Terms of Endearment because it still makes me cry EVERY TIME I see it..

Most famous person I've met: I know this is corny but ... Kenny Rogers ~ my father used to be his bodyguard.

My hero is: Dula Davis.

My pet peeve is: Racists.

My family includes: My husband, 5 teenage children and a golden retriever.



Tracye Enis, 2018-2019 Chapter President



I am writing this as I wrap up the loose ends for my president year, and I want to thank all of the volunteers who made this year a great year for Arkansas HFMA. I am PROUD to report that it appears Arkansas ranked # 1 in the 64 chapters in the U.S. and Puerto Rico in membership satisfaction! We certainly could not have done that without the volunteers, members and business partners we have in Arkansas! A good friend (former HFMA president, Trisha Smith) said more than once that the culture of Arkansas HFMA is what sets us apart—that was the truth all those years ago when I joined HFMA, and it still rings true today.

Thank you for allowing me to serve the Arkansas chapter as your president this year. I hope I served you well.

Tracye

P.S. Speaking of things changing--here is a throwback..... we miss you GB!



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Spotlight On: Gary Brooks Board Member

I was born: Yes, I was.
 My employer is: AR BC/BS
 What I do for them: AHIN Coordinator.
 Best part of my job is: The traffic I encounter on my drive home.
 Worst part of my job: Roadtrips.
 First job I ever had: I designed the little purple bag that Crown Royal comes in.
 A job I would enjoy doing without pay: Choosing models for Victoria's Secret.
 What I do in my "off-hours": Family stuff, golf and shop. I just LOVE to shop.
 Thing I enjoy most about HFMA: Getting up early to introduce speakers.
 One thing I would LOVE to do: Learn to sing like Barry Manilow.
 My dream vacation is: To stay home, like maybe a week or so ... just long enough to paint my house or something like that.
 If I won "Who Wants To be A Millionaire", I would: Buy dinner and drinks for everyone at every HFMA meeting.
 Favorite movie: Love Story because I love a good "chick flick".
 Most famous person I've met: Dudley Medlock.
 My hero is: Actually I have three ~ Tami Hill, Denise Moss and Martha Carlson.
 My pet peeve is: People who don't answer surveys, causing others to do the job for them.
 My family includes: Wife, 2 sons, Daughter, Daughter-in-Law, and my favorite cousin, Foster.



Editor's Note—

I think the whole chapter can agree that Tracye has done a phenomenal job as chapter president this year! None of the awesome benefits we get from HFMA would be possible without dedicated volunteers like Tracye, so when you see her at the spring meeting, be sure to tell her how much you appreciate all her hard work!

Bethany

Meet a New Member



Kristen Davis is the Director of Reimbursement at Jefferson Regional Medical Center. Take a few minutes to get to know Kristen, and be sure to welcome her to HFMA the next time you see her at a meeting!

Q: Tell us a little bit about your family. A: My family is amazing! My husband is an Engineer/Farmer/Surveyor in the Mississippi Delta. Our daughter is in 8th grade at Pulaski Academy and our son attends Access. The kids and I moved to Little Rock from Mississippi after my son was diagnosed with Autism in 2016.

Essentially, my husband and I have a long distance marriage but it works for us. **Q: What are some of your hobbies?** A: My normal answer to this question is that I have a teenager and a child with special needs so I don't have time for hobbies! LOL. But that is not really true. I really enjoy reading, mostly self-help and psychological thrillers. My husband and I like to watch movies as long as they are not in the horror genre. I also enjoy volunteering for anything that benefits Autism especially research. I am on the committee for the Autism Speaks Arkansas Walk and volunteering for a couple of events for the Arkansas Autism Foundation coming up. So, I do have hobbies! **Q: How did you find yourself in your current job?** A: In my hospital career, I have gone back and forth between accounting and business office positions. I started as an assistant Business Office Director then moved into a Senior Staff Accountant role then onto Business Office Director. So when the opportunity for this position presented itself, I was so excited because it was such a good mix of both of those type roles. Jefferson Regional Medical Center is a great organization with great leadership so I feel extremely lucky to be in a position that pulls out of all my strengths within an organization that is so amazing! **Q: What would be your dream vacation?** A: This is an easy question! A warm, secluded beach with no access to the outside world! My daughter says that sounds like the worst thing ever. One day she will understand!

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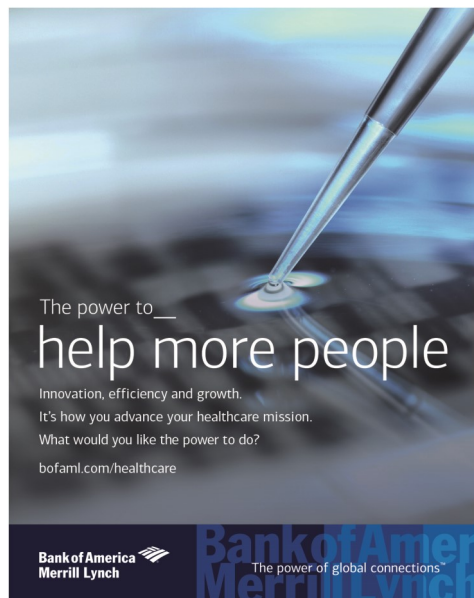
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Physician Practice Outreach



Our chapters' innovation initiative this year is to reach out to physicians practices to introduce the benefits of HFMA. Practice Plus and Arkansas Health Group were kind enough to allow us to attend their monthly managers meeting on March 12th 2019 and give a presentation about HFMA and specifically the Arkansas Chapter. We invited the approximately 45 attendees to our special physician education track we have included at our annual meeting. Thank you to Tammy Green (Medical Group Practice Chair) and Tami Hill for helping make this happen. Please make sure you invite any one you know from a physician practice to attend out meeting April 10th-12th in Hot Springs free of charge. Please ask anyone interested to see our brochure and special flier on our website (and on the next page!) for details on how to register their physician practice for this meeting. Thank You! Tracye

Job Openings

As a benefit to our members, the Arkansas HFMA website posts current job openings from around the state and region. We hope you are checking it out frequently! Go to <http://www.arkansashfma.org/careers> to see what is currently posted—you could find an amazing opportunity to advance your career!

Arkansas Chapter Spring 2019 Annual Conference

April 10-12, 2019 Hot Springs Convention Center

THURSDAY APRIL 11, 2019

11:00 am – 1:00 pm | Lunch

1:00 – 2:15 pm | Course SP1903

Retail Clinics & The Changing Landscape of Healthcare

Trisha Walden, CPA, FHFMA, Director, Accounting & Controls – Health & Wellness, Walmart, Inc.

2:30 – 3:45 pm | Course SP1906

Building a Magnet Physician Enterprise

David Fairchild, Director, BDC Advisors

4:00 – 5:15 pm | Course SP1909

Personalizing Your Patient Financial Experience

Marcia Leighton, Executive Director, Client Services, PatientMatters

FRIDAY, APRIL 12, 2019

8:30 – 11:30 am | Course SP1910

When Payors Won't Listen (The Power of Questions in Appeals)

*Ed Norwood, Chief Compliance Officer, ERN**

THURSDAY NETWORKING OPPORTUNITIES

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For additional information, contact:

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Tami Hill, AR Chapter Manager at arhfma@sbcglobal.net

Tracye Enis, AR Chapter President at tenis@proconsv.com





With more than 38,000 members, the Healthcare Financial Management Association (HFMA) is the nation's premier membership organization for healthcare finance leaders. HFMA builds and supports coalitions with other healthcare associations and industry groups to achieve consensus on solutions for the challenges the U.S. healthcare system faces today. Working with a broad cross-section of stakeholders, HFMA identifies gaps throughout the healthcare delivery system and bridges them through the establishment and sharing of knowledge and best practices. We help healthcare stakeholders achieve optimal results by creating and providing education, analysis, and practical tools and solutions. Our mission is to lead the financial management of health care.

At the chapter, regional, and national level, HFMA helps healthcare finance professionals meet the challenges of the modern healthcare environment by:

- Providing education, analysis, and guidance.
- Building and supporting coalitions with other healthcare associations to ensure accurate representation of the healthcare finance profession.
- Educating a broad spectrum of key industry decision makers on the intricacies and realities of maintaining fiscally healthy healthcare organizations.
- Working with a broad cross-section of stakeholders to improve the healthcare industry by identifying and bridging gaps in knowledge, best practices, and standards.

To learn more about HFMA and become a member, go to hfma.org

To learn more about HFMA Physician Resources information, go to hfma.org/physician



Arkansas Chapter of HFMA

With approximately 650 members, AR HFMA Chapter is one of the highest ranked chapters in the nation based on Healthcare Financial Management Association (HFMA) satisfaction survey in 2018 and received the Robert M. Shelton award for sustained chapter excellence in 2017. The Chapter provides 4 quarterly education conferences in addition to day meetings throughout the year for Revenue Cycle, Women in Leadership, CPE and CFO Forum.

To learn more about the Arkansas Chapter of HFMA, go to arkansashfma.org

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Excel Basics for Health Care Financial Managers

According to a study performed by Excel with Business, finance professionals spend, on average, almost three hours a day using Microsoft Excel. Personally, I probably spend closer to six hours a day using Excel. For this reason, when I started at my current job, I made it a priority to learn how to use Excel as effectively and efficiently as possible. For anyone wanting to get more comfortable using Excel, I would recommend three things: master the VLOOKUP function, learn shortcuts, and automate your spreadsheets.

Master the VLOOKUP Function

This is arguably the most useful function in terms of data analysis. VLOOKUP, short for “Vertical Lookup,” works best with data organized into columns. The function will “lookup” the specified value in one column of data and will return the value from another column, but in the same row of the lookup value.

The syntax of the VLOOKUP function is as follows:

=VLOOKUP(Lookup value, data set, column you wish to return data from, approximate ["TRUE"] or exact ["FALSE"] match)

For example, assume you have the following table of patient information:

	A	B	C	D
25	Patient Account	Patient Name	Admit Date	Discharge Date
26	H00001	John Doe	1/1/2019	1/5/2019
27	H00002	Jane Doe	1/6/2019	1/10/2019
28	H00003	Bubba Doe	1/11/2019	1/15/2019
29	H00004	Jim Bob Doe	1/16/2019	1/20/2019
30	H00005	Peggy Sue Doe	1/21/2019	1/25/2019

Let's also assume that you're building a separate table and are needing to compile discharge dates for a sample of patients.

	F	G
25	Patient Account	Discharge Date
26	H00001	
27	H00004	

While you could input this information manually from the first table, this gets cumbersome and inefficient with large data sets. The VLOOKUP function below will pull this information in quickly:

SE		:	X	✓	<i>f_x</i>	=VLOOKUP(F26,A:D,4,FALSE)				
A	B	C	D	E	F	G	H	I	J	K
Patient Account	Patient Name	Admit Date	Discharge Date		Patient Account	Discharge Date				
H00001	John Doe	1/1/2019	1/5/2019		H00001	=VLOOKUP(F26,A:D,4,FALSE)				
H00002	Jane Doe	1/6/2019	1/10/2019		H00004	1/20/2019				
H00003	Bubba Doe	1/11/2019	1/15/2019							
H00004	Tim Bob Doe	1/16/2019	1/20/2019							

In layman's terms, this function is saying to find an exact match of "H00001" in column A and return the information four columns to the right of this, within the same row. Our VLOOKUP written returns the discharge date of 1/5/19.

For a VLOOKUP to work, the lookup column must be to the left of the return value column. In addition, our example uses an exact match (the "FALSE" in the last part of the function). If you're wanting to do an approximate match, change the last section to "TRUE."

Learn Shortcuts

A general rule with Excel is that, every time you pick up your mouse, you lose time and efficiency. The majority of activities in Excel can be done using keyboard shortcuts instead of the mouse. Below are the ten shortcuts that I use the most:

Shortcut	Action
Shift + Arrow Key	Extends the selection of cells by one cell
Ctrl + Arrow Key	Moves to the edge of the current data region in a worksheet
Ctrl + Shift + Arrow Key	Moves to the edge of the current data region in a worksheet, while adding it to the selection (a combination of the first two shortcuts)
Ctrl + C	Copies selection to clipboard
Ctrl + X	Cuts selection to clipboard
Ctrl + V	Pastes item on clipboard
Ctrl + S	Saves active workbook
Ctrl + W	Closes active workbook
Ctrl + Shift + L	Applies data filter to selection
Ctrl + Page Up/Down	Cycles between sheets on the active workbook

There are many more shortcuts than the ones listed above. I would recommend learning one shortcut a day. For example, on day one, every time you need to save your workbook, use Ctrl + S instead of clicking the floppy disc in the upper left-hand corner. Then, on day two, every time you need to close your workbook, use Ctrl + W instead of clicking the X in the upper right-hand corner. Over time, you will get more familiar and find yourself using your mouse less and less.

Automate Your Spreadsheets

You may find yourself performing the exact same work over and over again in Excel. If this is the case, it is worth setting up a template to do as much of the math for you on the front end as possible.

For example, let's say every month, you obtain a patient listing in Excel for your department, and it is in the same format. As part of your month-end analysis, you perform the following calculations: total number of patients, total number of days, total charges, and average charges per day. Below is the sample table:

Patient Account	Patient Name	Total Charges	Total Days
H00001	John Doe	11,100.00	4
H00002	Jane Doe	12,100.00	5
H00003	Bubba Doe	13,540.00	5
H00004	Jim Bob Doe	18,254.00	6
H00005	Peggy Sue Doe	13,567.00	5

Instead of rewriting COUNT, SUM and AVERAGE functions each time to obtain the information you need, consider setting up a template where you can paste in the report and have the calculations update automatically. Below is an example of the template that might be set up:

	A	B	C	D	E	F	G	H	I
1	Sample Hospital								
2	Sample Department								
3	February 2019 Analysis								
4									
5	Instructions: Obtain the monthly patient listing from billing software. Copy all data and paste in below, beginning in cell C15								
6									
7									
8									
9	Total Patient Census	5	=COUNTA(C15:C50000)						
10	Total Patient Days	25	=SUM(F15:F50000)						
11	Total Patient Charges	\$68,561	=SUM(E15:E50000)						
12	Average Charges Per Day	\$2,742	=B11/B10						
13									
14									
15			Patient Account	Patient Name	Total Charges	Total Days			
16			H00001	John Doe	11,100.00	4			
17			H00002	Jane Doe	12,100.00	5			
18			H00003	Bubba Doe	13,540.00	5			
19			H00004	Jim Bob Doe	18,254.00	6			
20			H00005	Peggy Sue Doe	13,567.00	5			
21									

In rows 9-12, the formulas written are in blue, and the actual text of the formulas is included next to them in red.

While this is a very simple example, this same approach can be applied to the very complicated data analysis and manipulation that is often required of health care entities. While it may take significant time on the front end to get these templates set up, it will save considerable time in the future.

Conclusion

Excel is a very complex software capable of some complicated calculations. For this reason, it can seem daunting for new users. However, with practice, it can become much easier to use. By mastering the VLOOKUP function, learning shortcuts, and automating your spreadsheets, you can better leverage Excel's capabilities while becoming more efficient during the time you spend using it.

Worksheet S-10 Is Here To Stay: A First Look at MAC S-10 Audits

In its FY 2019 IPPS final rulemaking published last August, CMS continued the transition of utilizing charity care and bad debt costs reported on Medicare Cost Report Worksheet S-10 to calculate qualifying hospitals' Federal uncompensated care reimbursement. CMS *also* advanced the time period of the S-10 data used in *FY 2018* by one year to further phase-out the low-income days proxy by using two fiscal years of S-10 cost report data to calculate UC Factor 3:

- FY 2013 low-income insured days and FY 2016 SSI data
- FY 2014 uncompensated care cost per Worksheet S-10
- FY 2015 uncompensated care cost per Worksheet S-10

For 2019, Worksheet S-10 is now used to determine two-thirds of a qualifying hospital's Factor 3 value and thus distribute the nearly \$8.3 billion uncompensated care pool.

Inaugural Audits of S-10 Data

Now, the uncompensated care pool reimbursement payment is viewed as a zero-sum game, with one hospital's reimbursement gain through the program becoming another hospital's loss. While Worksheet S-10 has been used for UC reimbursement purposes for only a short time, audits of the S-10 data to ensure its accuracy and consistency have been a high priority for hospital providers. Also in its 2019 final rulemaking, CMS stated that due to the overwhelming feedback from commenters *emphasizing* the importance of audits, they would begin the inaugural audits in fall 2018.

Hospitals nationwide received requests from Medicare Administrative Contractors (MACs) to provide data and detailed explanations supporting the charity care and bad debt data reported on their FY 2015 Medicare cost report Worksheet S-10. In many cases, the hospitals selected for audit were given a very short timeframe of two weeks to respond to the MAC's initial questions and the requests for data, which were very extensive, included up to 18 required items.

Some of the notable components of the requests from MACs include: 1) a copy of the hospital's charity care policy and/or financial assistance policy (for both uninsured and insured patients), along with

an explanation of how hospital personnel determine insurance status and charity care write-offs, 2) additional details to assist the auditor in understanding the financial assistance policies and how they are operationally implemented, 3) information on how the hospital's S-10 was actually populated, 4) patient-detailed charity care listings that tie to the cost report, and these patient listings require hospitals to comprise approximately twenty data elements including name, dates of service, DOB, SSN, gender, and write-off date, as well as revenue codes, payments received and contractual accounts for every transaction related to the stay, 5) a comparison of current year vs. prior year charity care charges from the hospitals' audited financial statements with an explanation for any significant changes between the years and a reconciliation if the detail listing does not agree to the amounts reported on S-10, and 6) patient-detailed Medicare and non-Medicare bad debt listings (with similar elements to the charity care listings mentioned above) and a two-part reconciliation of the bad debt write-offs from the financial accounting records to the bad debts reported on line 26 of Worksheet S-10.

Audit Challenges

As one may assume, the inaugural S-10 audits posed a number of challenges for providers as they waded their way through the extensive request. One recurring theme came as a byproduct just from the sheer size of the audit request letter. Hospitals had difficulty in meeting the timeframe to submit the requested information. Providers were only given two weeks (or less) to compile all of the data and from what we witnessed, not one provider had ALL of the data on hand prepared in the requested format and structure. Every hospital had to supplement the files they had previously prepared for their cost report filing in order to meet MAC requirements.

With regards to the charity care and bad debt patient listings, file size became a barrier hospitals had to overcome. For example, the letter requests every transaction and revenue code charge for each patient claimed on charity Line 20, Columns 1 and 2. For the average 100-bed hospital, the data set could easily be in the millions of records and hospitals and MACs alike had difficulties handling the large files.

Year-over-year comparisons and reconciliations were also challenging. Considerable time was spent by both sides to reconcile and understand the variances. Hospitals may have had a system conversion or turnover at their facility between the time of filing and the time of audit so providing an explanation for any variance was difficult. Given the instructions to report charity charges at total charges and based on service date, MACs struggled to reconcile the detail to hospital financials where charity charges are based on the charity write-off amounts and their posting date. Finally, and perhaps the most difficult item from the entire request, was the bad debt reconciliation.

Sampling and Audit Findings

Upon submission of the audit support, MACs began sampling the data, which generally included 40-60 patients covering four categories: Insured, Uninsured, Inpatient and Outpatient. Actual criteria for sampling varied by MAC. The required sample support primarily consisted of patient UBs, remittance advices, proof of income, charity applications and approval forms. As you can imagine, providing documentation from three to four years prior to an auditor within the required tight time frame was tough.

And upon sample completion, MACs presented hospitals with findings, proposed adjustments and provided only one week response time, in most cases. It appeared that there were some inconsistencies with how auditors handled findings from what we were able to see.

What's Next?

The inaugural round of FY 2015 S-10 audits have concluded and as such, hospitals must be able to provide support for each sampled patient during the audit that verifies the patient met the criteria stated in the hospital's financial assistance policy. Small sample sizes have the potential for large extrapolations so we recommend every hospital complete an audit readiness test to determine how they would fare not if, but when their hospital is selected for audit.

The MACs had until March 15th to incorporate any revised adjustments and load them into HCRIS which is just ahead of the next round of rulemaking. There seems to be some uncertainty just how these

adjustments could impact hospital reimbursement going forward and as of the time of this article, there has been no indication if these audit results will be included in the FY 2020 proposed rulemaking likely to be posted in April. However, FY 2016 S-10 data will presumably be used as part of the Federal UC calculation starting with the 2020 UC payments. While CMS allowed hospitals an opportunity to revise 2014 and 2015 S-10 data, they also have made it very clear that hospitals have had sufficient time to review their UC data and processes, as well as to understand and implement cost report revisions as a result of Transmittal 11. It appears we are in a wait and see situation for if CMS will direct MACs to accept amended FFY 2016 S-10 data or begin to audit the next year of cost report S-10 data.

S-10 programs should be top-of-mind for qualifying hospitals and it is important to keep in mind that if you are selected for audit, there may be no avenue which allows hospitals the opportunity to appeal adverse findings for purposes of the UC calculation. Hospitals should assume that any audit of S-10 data will be the only opportunity to have the correct S-10 data incorporated into the UC DSH calculation. And looking forward, hospitals should place an absolute premium on getting the correct S-10 data into the As-filed cost report. Hospitals should have patient detail that ties to Worksheet S-10, that complies with reporting instructions AND that is supported by the hospital's financial assistance policies. If not already doing so, hospitals should evaluate FFY 2017 data and submit revisions where appropriate. And just a reminder, CMS will require hospitals to submit a detailed listing of charity patients for cost reports with periods beginning on or after October 1, 2018, or the report will be rejected.

S-10 is here to stay, and it has significant reimbursement impacts for hospitals nationwide. It's driving a nearly \$8.3 billion Federal reimbursement pool so hospitals should make every effort to analyze their UC data, review their processes for collecting and maintaining the data, and most importantly at this time, take a deep-dive look at their charity and other financial assistance policies and ensure they conform to the program requirements.

About the Author:

Kyle Pennington is a Client Relations Manager with Southwest Consulting Associates where he currently focuses on the educational outreach efforts behind SCA's Medicare DSH and Worksheet S-10 Uncompensated Care practice. He has presented on Medicare DSH and Worksheet S-10 Uncompensated Care to various HFMA chapters, has been featured in HFMA Healthcare Business News and was recently selected to speak on the S-10 topic at the 2019 HFMA Annual Conference in June. For S-10 best practices or even more in-depth detail about MAC S-10 audits visit southwestconsulting.net or email Kyle at kpennington@southwestconsulting.net.



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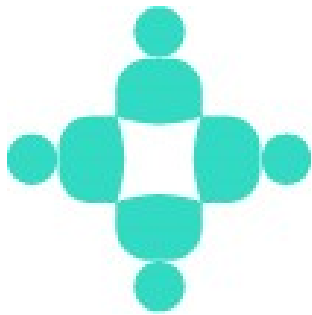




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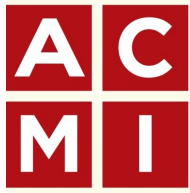
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