

NEWSCAST

Metro NY HFMA

Summer 2021

Volume 51, Issue 2

2021-2022 EXECUTIVE BOARD



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PRESIDENT'S MESSAGE

I am proud to serve as President of the HFMA Metropolitan NY Chapter, and I feel privileged to be part of the distinguished list of healthcare leaders that have held this role before me. I am also very fortunate to have such an outstanding, dedicated, and hardworking team of Officers, Board of Directors, Committee Chairs and Co-Chairs.



First, I would like to thank our Immediate Past President, Donna Skura, for presiding over the roller coaster year that we have all been through. In spite of the COVID-19 restrictions, she worked hard and was able to advance the Chapter during a virtual year to ensure that consistent educational events were available for our members.

At this year's Leadership Training conference, National Chair, Tammie Jackson, rolled out her theme, "Bolder. Brighter. Better." This theme is something we all need to embrace as it captures what the new normal of today is and what the future can be. As leaders we must be bolder. Dealing with a global pandemic our traditional ways of doing business no longer apply. We must be able to adapt, modify and pivot as we manage a path forward for our organizations, communities, and our members. New initiatives in digital technology and AI, growing consumerism, remote workforce and nontraditional competitors enable opportunities to reshape and restructure the healthcare industry to create a better future. The pandemic has accelerated transformation in healthcare that required us to be better. Better in how we deliver care, better in how we provide equitable access to healthcare and better in how we engage with our patients, customers, and clients.

I am excited about our plans for Education this year. We are in full swing with education planning and coordinating. Our General Education Committee and Joseph A. Levi 62nd Annual Institute kickoff meetings occurred last month. We had great meetings with lots of new faces and exciting ideas. I am confident that our committees will exceed expectations and produce bolder, brighter, and better programs.

Mark your calendars - the Annual Institute will be held on Wednesday, March 16th, and Thursday, March 17th, 2022, at the Long Island Marriott in Uniondale.

HFMA National will be providing additional support to Chapters this year with the Chapter website and webinars. We are looking forward to partnering with them. Congratulations to our very own Wendy Leo for becoming Regional Executive-3 and Regional Webinar Chair!

As your President, it is my mission to ensure your needs are met and welcome the opportunity to improve, where possible. If there is anything I can do, please let me know. If you would like to become more involved in the Chapter by volunteering on a committee, please let me know. A list of committee chairs is on the website. www.hfmametrony.org.

Lastly, we are fortunate to have generous corporate sponsors that believe in our mission and enable us to carry out our events and educational programs. Corporate sponsors play a key role in this organization. Thank you for your continued support!

I look forward to a successful year and the opportunity to serve you. Don't forget to follow us on LinkedIn. Thank You and God Bless.

Sean



EDITOR'S MESSAGE

The Summer Edition of Newscast signifies the start of HFMA's new year. With each year we bid a fond farewell to some old friends and colleagues and a robust hello to new ones. We express a sincere thank you to the Immediate Past President, Donna Skura, and welcome, the new President, Sean Smith. Unlike last year, we did get to do this in person! Although the Annual Business Meeting was limited to an attendance of 100 people, it was a great evening. Please enjoy the photo spread.



We normally highlight how well the Chapter performed under Donna's leadership by acknowledging the receipt of various awards. As with everything else, things are very different this year and awards will not be announced until later in the year. Perhaps they will be ready in time to honor Donna and celebrate her presidency at the Annual Past President Dinner Dance. COVID has made scheduling of all events a bit difficult. The Past President Dinner Dance honoring Diane McCarthy originally scheduled to be held at the TWA Hotel on November 7, 2020 was only just held this past month! So, look forward to receiving a Save the Date for another fabulous event to be held honoring Donna.

In welcoming our new President, Sean, we look towards the National Chairperson's theme, "Bolder. Brighter. Better." Many of us remember 2020 as the year we needed to persist and persevere. Recognizing the year 2021 has brought and continues to bring significant disruption and new challenges to healthcare by way of this global pandemic, Sean brings to our Chapter the promise to come out of this pandemic bolder, brighter and better!

In doing my part for the Chapter, I will continue to work with our Board and Chapter members to provide a Newscast that not only provides educational content, but a positive perspective of perseverance through a global pandemic. This Edition contains thought provoking articles on preparing for an S-10 audit, Understanding the 2022 IPPS proposed rule and awareness of UnitedHealthcare's ED Review Policy. As Sean stated in his President's message, as leaders we must be bolder as our traditional ways of doing business no longer apply. We must look to new initiatives in AI to enable opportunities that can reshape and restructure the healthcare industry to create a better future.

With the current surge in COVID due to the DELTA variant but the availability of vaccines and treatment, I am looking forward to a Bolder, Brighter and Better year ahead for all of us. As a special note, I'd like to acknowledge Hunter Peltonen, a summer intern at Miller & Milone, P.C. and Jessica Daly for their assistance with this issue. Enjoy the rest of the summer,

Enjoy,
Alicia
aweissmeier@millermilone.com



CHAPTER OFFICERS AND BOARD OF DIRECTORS

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2014-2015	Wendy E. Leo, FHFMA
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Metro NY HFMA Newscast Spring Schedule

Electronic Publication Date

10/29/21

Article Deadline for Receipt by Editor

10/01/21

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CHAPTER NEWS

IMPORTANT DATES

Upcoming Webinars

September 10, 2021 10:30 am	THE NO SUPRISSES ACT (NSA)
September 14, 2021 1:00 pm	WHY LAB FINANCES ARE CRITICAL AND HOW TO TRANSFORM PERFORMANCE Hosted by HFMA
September 21, 2021 3:00 pm	ONE STRATEGY TO MAXIMIZE REVENUE FROM PATIENTS AND PAYERS Hosted by HFMA
September 28, 2021 2:00 pm	OPTIMIZE YOUR PHYSICIAN COMPENSATION STRATEGIES FOR 2022
September 29, 2021 12:00 pm	EMPLOYING AI TO SOLVE SPECIFIC TASKS & DRIVE RCM Hosted by HFMA Metropolitan NY Chapter

Educational Seminars and Institutes

September 9, 2021	MEDICARE SERIES – PART 1
September 23, 2021	MEDICARE SERIES – PART 2
September 30, 2021	MEDICARE SERIES – PART 3
October 7, 2021	MEDICARE SERIES – PART 4
October 13 – October 15, 2021	HFMA REGION 2 CONFERENCE Hosted by Eventmobi
October 20, 2021	MID-YEAR REIMBURSEMENT SEMINAR



HFMA Seminars provide timely, in-depth strategies and metrics to help you keep pace with the healthcare finance topics you care about the most. View all upcoming HFMA Seminars and register at www.hfma.org/seminars.

NEW CHAPTER MEMBERS

The Metropolitan New York Chapter of HFMA Proudly Welcomes the Following New Members!



By Robin Ziegler, Membership Committee Chair

MetroNY HFMA is pleased to welcome the following new members to our Chapter. We ask our current membership to roll out the red carpet to these new members and help them see for themselves the benefits of HFMA membership. Encourage them to attend seminars and other Chapter events. We ask these new members to consider joining a Committee to not only help the Chapter accomplish its work, but to expand their networks of top notch personal and professional relationships. See the list of MetroNY HFMA Committee Chairs, along with their contact information, listed in this eNewsletter.

APRIL 2021

RENEE DRYSIELSKI
Trend Health Partners

JORDAN ARMSTRONG
EXL Service

IMAAN MANSOUR

KEN SORIANO
Memorial Sloan-Kettering Cancer

JOANNE GARCIA

SHAHANAZ HOSSAIN
NYU Langone Medical Center

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EVA QUIROLA

MAY 2021

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Optimum Healthcare IT

SUSAN WANG
Health Resources Optimization, Inc.

CLAUDIA COLGAN

OLIVER WYMAN

JOCELYN RIVERA
Himagine Solutions

ADAM HARPOOL
System Soft Technologies

ANN BAILIN
Memorial Sloan-Kettering Cancer

KRISHNA KOLLURU
Change Healthcare

ROBERT BIRKHEAD
Change Healthcare

ADRIENNE ROUSSEAU

SUDHAKAR KOSARAJU

JALIN VANDERHORST

ROBERT OLSZEWSKI
Northwell Health

MAUREEN DORCE
Bank of America

JUNE 2021

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Northwell Health

JESSICA GESSNER
KPMG LLP

MELANIE RAMIREZ
Orange Therapeutics, Inc.

NEHA KOTHA

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Northwell Health

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GERARD MURPHY
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KERRY JESSANI
J.P. Morgan

MADELINE HAMILTON
Bank of America

JACKSON MCCARTHY
HealthFirst- NY Managed Care

SIYANI FULLERTON

FARRAH LEONE

WELCOME NEW MEMBERS

Included in your HFMA Membership

EDUCATION + NETWORKING

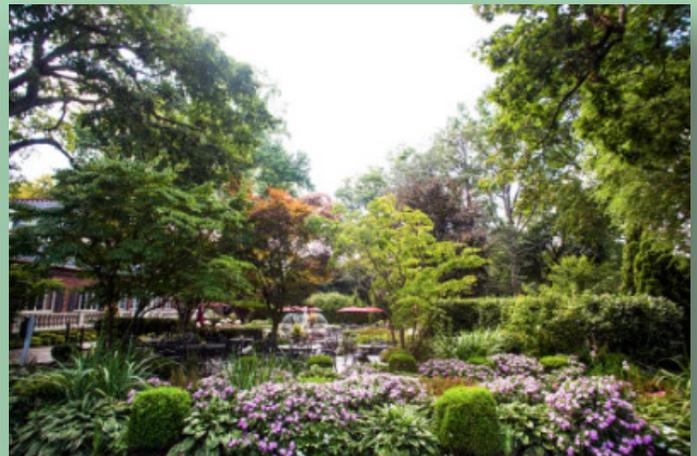
Connecting with your HFMA chapter means you have access to a community of local members for support, knowledge and networking.

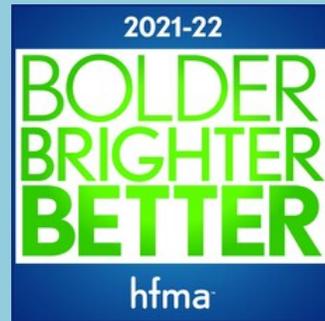
From all of us at MetroNY, Welcome.



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metropolitan new york chapter

ANNUAL *Business Meeting*





Past Presidents

“To be an indispensable resource for healthcare finance.”

To define, realize and advance the financial management of health care by helping members and others improve the business performance of organizations operating in or serving the healthcare field.

Cocktail Hour







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Immediate Past President -
Donna M. Skura

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Class of 2022

Class of 2023



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Nick Rivera, CPA, FHFMA



Robert Braun



Daniel Corcoran



Susane Lim



James Linhart



Matthew Kamien,
CHFP



Laurie Radler, FHFMA



Robin Ziegler



Alicia Weissmeier, Esq., FHFMA

HFMA's Online

Membership Directory



Have you visited HFMA's Online Membership Directory lately? Log in at www.hfma.org. When you select "Directory", not only can you search for members of your Chapter, you can also search for all your HFMA colleagues by name, company, and location – regardless of Chapter!

Using an online directory instead of a printed directory ensures that you always have the most up-to-date contact information. It's vital that HFMA has your correct information, so please take a moment to review your record now. By doing so, you'll ensure that HFMA continues to provide you with valuable information and insights that further your success.

CMS PUBLISHES FY 2022 HOSPITAL INPATIENT PROSPECTIVE PAYMENT SYSTEM PROPOSED RULE

On May 10, 2020, the Centers for Medicare and Medicaid Services (CMS) published the proposed rule in the Federal Register for the fiscal year (FY) 2022 Hospital Inpatient Prospective Payment System (IPPS). The rule affects discharge dates on or after October 1, 2021.

Each year, CMS publishes updates to the regulations for inflation factors, wage index adjustments, and other patient-care-related payment adjustments. This year, CMS proposes to structure the polices to:

- Close health care equity gaps
- Assist in supporting greater access to life-saving treatment during the public health emergency (PHE)
- Build on hospitals' readiness to respond to public health threats

Below is an overview of the FY 2022 IPPS, including proposed changes and other relevant updates.

Proposed Changes for Acute Care Hospitals

CMS proposes the following updates, payment policies, and payment rates.

Medicare Severity Diagnosis-Related Group

CMS is proposing to use FY 2019 data prior to COVID-19 when setting 2022 payment rates.

The rationale for this approach is due to the continuing rapid increase in vaccinations and the assumption that there will be significantly lower risk of COVID-19 infections and fewer hospitalizations in FY 2022.

Alternatively, CMS seeks comments on using the 2020 data set, which would automatically apply if COVID-19 weren't a factor.

Medicare Wage Index

CMS is proposing several changes to the wage index in FY 2022, including:

- To reinstate non-budget-neutral imputed rural floor.
- Hospitals will have a minimum one-year time period between when they reclassify as rural and when they may cancel that election.
- Urban hospitals reclassified as rural hospitals will be eligible for geographic reclassification. This is determined based on a comparison between their average hourly wage (AHW) and the AHWs of the hospitals located in rural areas of each state.

CMS also seeks comments on whether it's appropriate to apply a hold harmless transition policy in FY 2022 related to geographic delineations from the US Office of Management and Budget (OMB) Bulletin 18-04. This policy proposal would impact the Medicare payment amount for many hospitals nationwide.

Hospital Market Basket

There's a 2.8% proposed increase in IPPS operating payments for general acute care hospitals that successfully participate in the quality reporting and are meaningful users of electronic health records (EHR).

This includes an estimated market basket update of 2.5%, reduced by a 0.2% productivity adjustment and increased by a 0.5% adjustment directed by legislation.

National Adjusted Operating Standardized Amounts

The national adjusted operating standardized amounts are proposed to increase 2.8% with the federal capital payment rate increasing 1.22%, as listed below.

The following metrics align with:

- Whether or not a hospital is a meaningful electronic health record (EHR) user
- If a hospital submitted quality data

NATIONAL ADJUSTED OPERATING STANDARDIZED AMOUNTS: LABOR AND NONLABOR 67.6% Labor Share and 32.4% Nonlabor Share, if the Wage Index Is Greater than One								
FFY & IPPS RULE	Hospital Did Submit Quality Data and Is a Meaningful EHR User (Update: 2.3%)		Hospital Did Submit Quality Data and Isn't a Meaningful EHR User (Update: 0.425%)		Hospital Didn't Submit Quality Data and Is a Meaningful EHR User (Update: 1.675%)		Hospital Didn't Submit Quality Data and Isn't a Meaningful EHR User (Update: -0.2%)	
	LABOR	NONLABOR	LABOR	NONLABOR	LABOR	NONLABOR	LABOR	NONLABOR
FFY 2022 PROPOSED	\$4,150.84	\$1,989.45	\$4,074.76	\$1,952.99	\$4,125.48	\$1,977.30	\$4,049.40	\$1,940.83
FFY 2021 FINAL CORRECTION NOTICE	\$4,071.57	\$1,889.74	\$4,000	\$1,856.52	\$4,047.71	\$1,878.67	\$3,976.14	\$1,845.45
INCREASE	\$79.27	\$99.71	\$74.76	\$96.47	\$77.77	\$98.63	\$73.26	\$95.38

NATIONAL ADJUSTED OPERATING STANDARDIZED AMOUNTS: LABOR AND NONLABOR 62% Labor Share and 38% Nonlabor Share, if the Wage Index Is Less than or Equal to One								
FFY & IPPS RULE	Hospital Did Submit Quality Data and Is a Meaningful EHR User (Update: 2.3%)		Hospital Did Submit Quality Data and Isn't a Meaningful EHR User (Update: 0.425%)		Hospital Didn't Submit Quality Data and Is a Meaningful EHR User (Update: 1.675%)		Hospital Didn't Submit Quality Data and Isn't a Meaningful EHR User (Update: -0.2%)	
	LABOR	NONLABOR	LABOR	NONLABOR	LABOR	NONLABOR	LABOR	NONLABOR
FFY 2022 PROPOSED	\$3,806.98	\$2,333.31	\$3,737.21	\$2,290.54	\$3,783.72	\$2,319.06	\$3,713.94	\$2,276.29
FFY 2021 FINAL CORRECTION NOTICE	\$3,696.01	\$2,265.30	\$3,631.04	\$2,225.48	\$3,674.36	\$2,252.02	\$3,609.39	\$2,212.20
INCREASE	\$110.97	\$68.01	\$106.17	\$65.06	\$109.36	\$67.04	\$104.55	\$64.09

Capital Standard Federal Payment Rate

Below are the capital standard federal payment rates for FYs 2021 and 2022.

FFY	IPPS RULE	RATE
2022	PROPOSED	\$471.89
2021	FINAL	\$466.21
DOLLAR INCREASE		\$5.68
PERCENT INCREASE		1.22%

Graduate Medical Education and Indirect Medical Education

CMS is proposing to expand training and retention of physicians to increase access in underserved areas that currently face workforce challenges.

Section 126 of the Consolidated Appropriations Act, 2021 (CAA) requires allotment of an additional 1,000 new Medicare-funded graduate medical education (GME) residency positions to train physicians.

This will require, by law, the placement of residents in underserved areas.

How to Qualify for GME Residents

To qualify for GME residents, hospitals must fall into one of four categories:

- Located in a rural area or treated as rural
- Training residents in excess of the full-time equivalent (FTE) cap
- Located where there are new medical schools or additional locations
- Located in Health Professional Shortage Areas

Funding and Timing for GME Residencies

Additional funding is estimated to be approximately \$1.8 billion for GME residencies.

The 1,000 GME slots will be phased in beginning in FY 2023 with emphasis in prioritizing applications from hospitals that serve areas with the most need for health care professionals.

Additional Aid for Rural Hospitals

CMS is proposing ways to implement CAA Section 127 to help address the need for physicians in rural areas. Section 127 promotes a rural hospital GME funding opportunity to encourage resident training.

CMS also proposes implementing another section of the CAA to establish new medical residency programs for hospitals that hosted a resident rotation for a short duration in the past.

Presently, hospitals aren't allowed to open new programs if they inadvertently allowed residents to rotate from other hospitals. CMS proposes restoring the ability to start a new program within the first five years after enactment.

As was the case for 2021 discharges, the indirect medical education (IME) formula multiplier for 2022 is 1.35. CMS estimates this formula multiplier will result in a 5.5% IPPS payment increase for almost every 10% increase in a hospital's resident-to-bed ratio.

Medicare DSH Estimate and Uncompensated Care Payments

CMS is proposing updates to the Medicare DSH estimate as well as the three factors used to compute uncompensated care (UC) payments.

Medicare DSH Estimate

The estimated Medicare DSH amount for FY 2022 is \$14.098 billion, which is \$1.073 billion less than the final 2021 estimate. This results in an empirically justified amount of \$3.524 billion. The remaining amount is Factor 1, as shown below.

While the starting point of the estimate rolled forward one year, from 2017 cost reports to 2018 cost reports, the actual starting amount changed little—\$14.004 billion in 2017 versus \$13.931 billion in 2018.

However, significant changes in the updated roll-forward factors used in the estimate drove the number down through the 2021 estimated period. The 2022 factors are substantially greater than prior years and require some deeper analysis to understand. That said, the beginning estimate for hospitals declined significantly compared to 2021.

Uncompensated Care Factors

CMS is proposing the following uncompensated care factors for FY 2022:

- **Factor 1:** \$10.574 billion
- **Factor 2:** 72.14%, as compared to 72.86% in 2021

When Factor 2 is applied to Factor 1, the result is an uncompensated care pool amount of \$7.628 billion to be shared by qualifying hospitals. The 2022 pool is \$662 million less than in FY 2021.

CMS proposes to use Line 30 from FY 2018 Worksheet S-10 data for FY 2022 to determine Factor 3 for all hospitals, except Indian Health Service (IHS) and Puerto Rico (PR) hospitals. For IHS and PR hospitals, CMS proposes to use a low-income insured days proxy.

The proxy utilizes 2013 Medicaid days and the most recent SSI days, which are the FY 2018 SSI ratios, to calculate Factor 3 for one more year.

CMS also proposes using the most recent available single-year audited S-10 data for Factor 3 in all subsequent years.

Timing and Comment Submission

Hospitals had 60 days from when the FY 2022 IPPS and Long-Term Care Hospital (LTCH) PPS proposed rule first publicly displayed in the Federal Register to:

- Review the table and supplemental data file published on the CMS website
- Review the proposed rule
- Notify CMS in writing of issues related to mergers
- Report potential upload discrepancies due to a Medicare Administrative Contractor (MAC) mishandling the Worksheet S-10 data during the report submission process

Comments raising issues specific to the information included in the table and supplemental data file were to be submitted to the CMS at Section3133DSH@cms.hhs.gov.

Interim Uncompensated Care Payments

Due to the pandemic, CMS proposes adjusting how interim UC payments are calculated. The proposed calculation uses a two-year average consisting of FY 2018 and FY 2019 historical discharge data, versus the historical three-year average that would include 2020 data.

CMS believes that by including 2020 data, hospitals will be underpaid on an interim basis.

Cost Reporting Instructions

In the 2022 proposed rule, CMS didn't address the cost reporting instructions proposed in the Paperwork Reduction Act package in the Federal Register in November 2020.

However, CMS notes that it will respond to any submitted comments in a separate document.

Days Associated with Section 1115 Demonstration Projects

In 2020 and 2021, several court cases concluded that Section 1115 waiver days must be included in the DSH calculation under existing regulations. As a result, CMS stated it will revise the regulation to clarify, and further limit, which days can be included in the Medicaid fraction.

Specifically, CMS proposes to include only those days in which a patient directly receives inpatient hospital insurance coverage on a Section 1115 waiver.

This proposal likely doesn't include days associated with the patient when the hospital receives payments under an uncompensated-care-pool methodology or when payments are made to purchase insurance.

Repeal of Market-Based Data Collection

In the 2021 IPPS final rule, CMS required hospitals state on their cost report the median payer-specific negotiated charges it negotiated with its Medicare Advantage organizations for cost reporting periods ended on or after January 1, 2021. CMS intended for the data to help develop the 2024 relative weights.

However, citing the reporting burden for hospitals, CMS proposes to repeal that provision, which was enacted in 2020.

As a result, if finalized, development of the 2024 relative weights will revert to the existing cost-based methodology currently in place.

Other Notable CMS Updates

CMS is also proposing changes to many hospital programs, including:

- Hospital-Acquired Condition (HAC) Reduction Program
- Hospital Readmissions Reduction Program (HRRP)
- Hospital Inpatient Quality Reporting (IQR) Program
- Hospital Value-Based Purchasing (VBP) Program
- PPS-Exempt Cancer Hospital Quality Reporting (PCHQR) Program
- Medicare and Medicaid Promoting Interoperability Programs
- Medicare Shared Savings Program

Economic Impact

The overall economic impact of this proposed rule is an estimated \$2.507 billion in increased payments from the US Federal Government during FY 2022.

Public Comments

Hospitals had 60 days from the date of the rule's initial public display to submit their comments on the full FY 2022 IPPS Proposed Rule. This included notifying CMS of any inaccuracies in the data files used as part of the rule. Public comments were to be submitted no later than 5:00 p.m. EST on June 28, 2021.



Paul Holden, Partner, Moss Adams

Paul Holden has practiced public accounting since 2003. He provides business assurance and reimbursement consulting services to health care providers in acute and post-acute settings throughout the western United States. He can be reached at (503) 478-2108 or paul.holden@mossadams.com.



Michael Newell, Partner, Moss Adams

Michael Newell has worked in healthcare financial management since 1982. He's worked with hundreds of hospitals for thousands of fiscal years to prepare and review Medicare DSH and Worksheet S-10 for cost report filings. Michael can be reached at (469) 587-2120 or mike.newell@mossadams.com.



Glenn Bunting, Partner, Moss Adams

Glenn Bunting has over 25 years of experience in the health care finance industry. He specializes in Medicare and Medicaid reimbursement issues, including wage index improvement and occupational mix survey reporting. He can be reached at (916) 503-8195 or glenn.bunting@mossadams.com.

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WORKSHEET S-10 AUDITS: FFY 2018 INSIGHTS AND FUTURE PREPARATION TIPS

Despite expectations, the federal fiscal year (FFY) 2018 S-10 audit process wasn't complete with all data uploaded to the Hospital Cost Report Information System (HCRIS) by December 31, 2020. At that date, however, the data of 1,540 of approximately 2,400 audited hospitals changed from their as-filed cost reports.

This provides significant information to reassess initial observations of the audits. These S-10 audits are complex and place additional burdens on hospitals to meet the stringent audit requirements.

Below, explore the results of changes visible at the year-end and how they can provide insight for hospitals facing future audits.

Audit Overview

Approximately 2,100 more S-10 Medicare Administrative Contractors (MAC) audits were performed during the 2018 round of audits than in previous cycles.

The FFY 2018 audits included all identified Disproportionate Share Hospital (DSH) qualified hospitals, plus sole community hospitals. It's anticipated that Centers for Medicare & Medicaid Services (CMS) will continue to instruct MACs to complete audits on this large group of hospitals in future years.

It appears that a large portion of the audits were complete by December 31, 2020, but not all. With that in mind, any analysis on the Q4 2020 Healthcare Cost Reporting Information System (HCRIS) file should note that not all audit results are present.

Review our initial November 2020 audit assessment for previously available information on:

The 2018 audit letter

The requested year-over-year documentation requirement

MACs' in-depth review of hospitals' charity and financial assistance policies

Additional observations and challenges

New Audit Changes

Steps Taken Before Samples Were Requested

Once the requested information was provided, MACs generally performed several steps before requesting samples, such as:

Reviewing the financial assistance policies

Looking for duplicate claims, both within categories of provided data and between the various categories

Tying out accounts within the provided template

Financial Assistance Policies

Of particular note, MACs spent significant time trying to understand transactions and transaction codes—and how they relate to charity and financial assistance policies.

As your hospital prepares for future audits, it's worthwhile to step back and assess your policies to verify they're clear, accurately represent the provided discounts, and actively followed.

Duplicate Claims

Hospitals encountered challenges with MACs as they worked through duplicate claims reviews.

Due to the fluid nature of the process across the revenue cycle, patient classifications change; write-offs are often reversed or revised based on new information. Care should be taken before concluding the presence of a patient duplication.

Tying Outpatient Claim Activity and Reconciling Accounts

Tying outpatient claim activity and reconciling accounts was perhaps the biggest challenge—one that will likely remain once new cost reporting requirements are active for periods beginning on or after October 1, 2020. Timing was one of the most prominent issues, among many, that contributed to the challenge. Though providers were afforded additional time compared the initial requests in many cases, the amount of data to compile and additional steps to complete, like reconciliations, required even more.

Completing the reconciliation of the accounts within the MAC templates proved difficult due to the fluid nature of an account over time—and because activity can cross cost reporting periods.

Steps Taken After Samples Were Requested

The categories sampled or the sample size weren't consistent across MACs. As a result, hospitals had different experiences depending on their MAC.

Documentation Requests

The documentation required for the charity review, however, was somewhat consistent across MACs. These included:

Uniform Billing Form 04 (UB-04). These verify total charges and the exclusion of professional fees.

Charity and financial assistance policies. These must identify the underlying support required, by policy, to grant the charity award. The hospital must then provide the underlying support once it's identified. This includes items like charity applications, presumptive eligibility score sheets, low-income status determinations, and support.

Remittance advices or Explanation of Benefits (EOBs). These verify that the write-offs reported on line 20, column two were only the patient responsibility amounts.

Patient account histories. These verify the write-off amount.

Documentation proved to be challenging for some hospitals, so it's strongly advised to investigate documentation for future audits as soon as possible.

For example, if your policy calls for 10 items of supporting documentation to reach a specific charity determination, anticipate that all 10 items will be requested. If your policy permits presumptive eligibility scoring, the score sheets are required.

Some significant proposed audit adjustments resulted from lack of supporting documentation issues.

Bad Debt Sample Reviews

Similar documentation was requested in support of the bad debt write-off claimed.

As part of the audit review, MACs identified cases in which:

The bad debt write-off was more than the deductible, coinsurance, or copayment amount for insured patients

The self-pay discount wasn't applied before the bad debt amount was determined for accounts where insurance payment was recouped

The remittance advice or EOB couldn't be produced to verify patient responsibility

Each of these items resulted in audit adjustments, and in some cases, material extrapolations.

Early Insights Based on the Data

To compile an idea of the audit result, we looked at FFY 2018 cost reports in HCRIS and compared the Q2 2020 HCRIS data to the Q4 2020 HCRIS data.

We identified line 30 changes for 1,539 hospitals out of the 2,389 eligible hospitals from the 2021 final Inpatient Prospective Payment System (IPPS) rule. Overall, line 30 dropped over \$1 billion dollars, or 4.7%.

Following is a summary of the key components that contributed to that change.

Line 20 - Uninsured and Insured Charity Care Charge Changes

On line 20, total charity care charges, 1,393 hospitals experienced a change.

The revised amount for uninsured charity was \$207 million greater than initially reported, only a .37% change.

Insured charity experienced a more dramatic change. The revised amount was \$1.04 billion less than initially reported, or a 27% drop.

This is significant because insured charity charges aren't subject to the cost-to-charge ratio. Accordingly, the impact on actual uncompensated care cost reimbursement is dollar for dollar.

Line 22 - Patient Payments

For payments reported on line 22, 401 hospitals had updated numbers.

While the amounts were relatively modest compared to total charity dollars, the decrease was dramatic as both payments for uninsured and insured charity dropped over 90%.

Line 26 - Total Bad Debt Expense

With respect to bad debts, 1,415 hospitals experienced a change totaling a negative \$2.2 billion dollars, or 7.4%.

While bad debt amounts weren't necessarily a focus item in the earlier audits, all MACs in this round worked on the bad debts claimed by hospitals.

Line 30 - Changes in Total Calculated Uncompensated Care

Overall, 1,050 of the 1,539 hospitals that experienced a change in line 30 saw a decrease in their numbers; 489 saw an increase.

The largest line 30 decrease was \$93 million dollars; the largest increase was \$47.4 million.

The actual reimbursement impact on these hospitals is significant and given that the distribution of the pool is a zero-sum game, these changes impact all participants.

Key Takeaways from the S-10 Data

Hospitals advocated that CMS audit the data once it signaled data would be used to distribute the uncompensated care pool, projected to be over \$8 billion dollars for 2021.

Continued Plans to Audit All Qualified Hospitals

Initially, CMS audited approximately 25% of qualified hospitals.

In this last round of audits, CMS audited the entire group and signaled that it plans to continue auditing all qualified hospitals each year.

Report Filing Instruction Changes

CMS also changed cost report filing instructions related to data reported on S-10.

Given the significant redistributive nature of the pool distribution, hospitals should invest the time and resources necessary to verify CMS uses complete and accurate data.

Steps Hospitals Can Take to Prepare for an Audit

Continually evaluate charity and financial assistance policies to verify they're clear, complete, and cover actual self-pay discounts and charity discounts applied to patients.

To prepare for audits:

Compile data at the patient level, not the general ledger level

Verify that supporting documentation used to make charity determinations is received from the patient and maintained on file

Consider conducting mock audits internally or through an independent resource

Properly retain and be ready to retrieve necessary data when going through, or planning to go through, patient accounting system conversions.



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Local News

NewYork-Presbyterian Lawrence Hospital was awarded Chest Pain Center Accreditation by the American College of Cardiology for its demonstrated expertise and commitment in treating patients with chest pain. Hospitals with this accreditation meet or exceed an array of stringent criteria and have a clinical team that is able to support better patient education and improved patient outcomes. The hospital also recently received the Mission: Lifeline STEMI Receiving Center Gold Quality Achievement Award from the American Heart Association.

SUNY Downstate Health Sciences University was recognized by the Lown Institute as being in the 99th percentile of hospitals in avoiding wasteful, unnecessary medical procedures. The study looked at over 3,100 hospitals nationwide, and measured several different services on their rate and volume of overuse. Using these metrics, SUNY Downstate was found to rank #1 among NYC hospitals, and in the top 10 hospitals in the Northeast region.

Catholic Health's St. Francis Hospital & Heart Center has earned a five-star rating from the Centers for Medicare & Medicaid Services for the second year in a row. This rating is based on the level of medical care and patient satisfaction scores. In addition, St. Francis Hospital & Heart Center is consistently recognized as one of the safest hospitals in the country by The Leapfrog Group.

NYU Langone Health and **Long Island Community Hospital** announced in June that they have executed an affiliation agreement to bring the two organizations together and integrate their networks. This would extend NYU Langone's network into eastern Long Island, and would bring their extensive resources to Long Island Community Hospital's over 400,000 patients. Both organizations are now seeking regulatory approval.

Maimonides Medical Center and **New York Community Hospital** announced in December that they have executed an affiliation agreement to become co-operators of the NYCH facility. The collaboration of these two organizations began in 2018, and has resulted in greater access to care across both hospitals. Many of Maimonides' medical and surgical specialists are now available at the NYCH campus, and both hospitals see this as an opportunity to better service the Brooklyn community.

Northwell Health was named the best health system for diversity in the United States for the second consecutive year by DiversityInc's Top Hospitals and Health Systems. Northwell was one of the first health systems to declare racism as a public health crisis, laying a foundation for addressing the health and racial inequality demonstrated by the COVID-19 pandemic. Northwell was also named one of Fortune's 100 Best Companies to Work For in 2020.

MARVIN RUSHKOFF SCHOLARSHIP

Emma McDonald

Please consider my application for the HFMA Marvin Rushkoff Scholarship as I begin my college education at Quinnipiac School of Nursing. For as long as I can remember I have always wanted to help and care for people. Nursing will allow me to care for all people at their most vulnerable times. For me nursing is my mission, it's a challenging profession requiring constant learning while providing compassion and hope for patients. Another aspect of nursing that I love is that it requires teamwork and collaboration with medical staff, administration, patients, and families. In my pursuit to work in healthcare, I had the privilege to attend Stony Brook University's SARAS, Science and Research Awareness Series program for the summer of 2019. This three week program introduces high school students to all aspects of the Healthcare System and Hospital setting. From entry, through medical and surgical care, after treatment, and ongoing support and therapies. It also included a presentation given by the Hospital CEO explaining the many aspects of hospital administration and the business of healthcare. I thoroughly enjoyed the hands-on experiences as it piqued my interest even more. For several years I have been an active member providing community service within Northport High School's Students for 60,000, where we work to support people who lack housing, nutrition, and services not only in local communities but in other countries as well. Through our fundraising, support and help we developed a stronger understanding of empathy and consideration for others in need. As well as being a student athletic trainer for the past two years after taking the sports medicine course I, II, and IB sports medicine, where I learned the proper technique to manage and care for athletes who are hurting physically and mentally. These experiences have influenced me tremendously to pursue a career in providing supportive care. The HFMA Marvin Rushkoff Scholarship would assist me in achieving my goal of becoming a nurse and ultimately a nurse practitioner. This scholarship will help me to care for others.





Congratulations Emma!

We wish you the best of luck in your
future endeavors!



Metropolitan New York Chapter HFMA
Marvin Rushkoff Scholarship

The Metropolitan NY Chapter of HFMA is pleased to announce the reinstatement of our chapter scholarship award. The scholarship is as outlined below:

There will be two (2) \$1,000 scholarships awarded each year to qualified applicants.

Eligibility Requirement:

Members of the Metropolitan NY Chapter HFMA, spouse and dependents of member of Metro NY Chapter. The member must be in good standing with National HFMA and the Chapter. Member in good standing is defined as a member whose dues are current or is identified as a member in transition with National HFMA and has NO outstanding AR with the Metro NY Chapter.

Must be attending an accredited college or university and show proof of acceptance.

Must be a matriculated student.

Application will be posted to the website by January 1st of each year and must be received by the designated committee chair on or before June 1st of each year. Only completed applications will be accepted and considered for award.

Announcement of winner(s) will take place at the Annual Business Meeting

Awards are for one year only and will require a new application each year to be considered for the scholarship.

Members of the Executive Committee /their dependents and spouses are NOT eligible.

Members of the evaluating committee/ their dependents and spouses are NOT eligible.

Evaluation of Application:

The committee chair will receive all applications.

Each application will be binded by the scholarship chair prior to distribution for evaluation and voting.

The evaluating committee will consist of the scholarship chair, co-chair and executive committee.

The scholarship chair and co-chair will refrain from voting, the executive committee will be the voting members and winner(s) will be chosen by majority.

Applications will be weighted based on the following criteria:

Essay	60%
Community/Professional Experience	25%
Field of Study	10%
GPA of most recent semester completed	5%

The committee will meet to set criteria within each category in order to weight each application fairly and evenly.

Professional Career/ Work Experience:

Employment history to be attached and labeled as attachment: A

Community and Professional Activities:

Please describe your civic and professional activities and contributions to your community, profession, HFMA or other organizations. Attach and label as attachment: B

Essay

In 350 words or less submit an essay describing your education and or professional goals and how this scholarship will assist you in achieving such goals. **Essay must be typed and double spaced.**

References:

Please furnish three letters of reference. Please submit these letters with your application do not have them submitted under separate cover. Remember only fully completed applications will be considered for scholarship.

Applicants Signature: _____ Date: _____

All applications must be received on or before **June 1st**.

Return application to:

Cindy Strain, FHFMA

c/o Island Pulmonary Associates, PC

4271 Hempstead Turnpike

Bethpage, NY 11714

Attn: HFMA Scholarship

Or via email to: Cyndy65@aol.com

Receipt of application will be provided via email only.

ED POLICY REVIEW

Earlier this year, UnitedHealthcare (UHC), the largest healthcare insurer by membership in the United States, announced its intention to implement a new policy beginning on July 1, 2021 that would allow the insurer to retroactively deny emergency room claims billing for services that the insurer determines to be non-emergent upon retrospective review. To implement this policy, UHC will utilize a proprietary system designed to verify that the healthcare claim treatment codes for emergent encounters accurately reflect the treatment provided to the patient by utilizing treatment codes which are “highly standardized to derive an expected emergency department visit level (EEDVL) code.”^{vi} While the implementation of this policy has been postponed beyond the stated July 1, 2021 date, there is no indication that UHC will rescind the policy in its entirety.

UHC’s intended policy comes on the heels of a similar policy implemented by Anthem just a few years ago. In 2017, Anthem, the country’s second largest health insurer, announced a new emergency department review policy under which Anthem asserted that its insured members would be responsible for emergency room costs if the insurer subsequently determined that the visit was not an emergency. By 2018, the policy had been implemented in Kentucky, Georgia, Missouri, Indiana, Ohio, and New Hampshire.ⁱⁱ

LEGAL CHALLENGES TO ANTHEM POLICY

The Anthem ED policy was greeted with immediate criticism by many hospitals and medical associations, including the American College of Emergency Physicians (ACEP) and the Medical Association of Georgia (MAG), who collectively filed a federal lawsuit against the Anthem subsidiary, Anthem Blue Cross and Blue Shield of Georgia (BCBSGa). In the complaint against BCBSGa, the plaintiffs contend that Anthem’s policy is contradictory to the “prudent layperson” standard codified under federal law. Federal law requires that certain insurers providing benefits with respect to services in an emergency department of a hospital must cover emergency services for emergency medical conditions.ⁱⁱⁱ The “prudent layperson” standard does not consider the ultimate diagnosis that the patient receives; the only relevant considerations are the patient’s presenting symptoms and whether a prudent layperson with those symptoms would think that they were experiencing a medical emergency.^{iv}

The district court dismissed ACEP and MAG’s complaint against BCBSGa, in part, for failure to state a claim. However, on October 22, 2020, the Court of Appeals for the Eleventh Circuit reversed the district court’s judgment. The higher Court noted that the ED review process was conducted by a physician, not a layperson, and was based upon diagnosis codes in addition to medical records. Acknowledging that the prudent layperson standard “asks what someone with ‘average knowledge of health and medicine’ would think is an emergency based on the severity of their ‘acute symptoms,’” the Court asserted that a physician’s professional assessment of symptoms and the diagnosis that a patient ultimately receives are both irrelevant.^v As such, the Court concluded, “It is plausible that an ED review process incorporating...a physician assessment and patient diagnosis violates the prudent layperson standard.”^{vi} This determination strengthens legal challenges asserting the unlawfulness of the Anthem policy and will undoubtedly be cited against UHC should that insurer find itself in court over its policy.

UNITEDHEALTHCARE POLICY

Under the UHC ED policy, the carrier will render determinations on ED claims by utilizing the “Optum Emergency Department Claim (EDC) Analyzer,” a computing device that determines the appropriate emergency department E/M level to be reimbursed.^{vii} Regarding levels of ED care billed, CMS instructs hospitals submitting claims billing for services rendered in the emergency department to include one of five possible Evaluation and Management (E/M) codes on the claim to specify the level of care provided. As no national guidelines currently exist regarding how levels of care should be billed, hospitals are directed by CMS to report levels of care

according to their own internal guidelines, with several caveats, including the following: facility guidelines should follow the intent of the CPT code descriptor in that the guidelines should be designed to reasonably relate the intensity of hospital resources to the different levels of effort represented by the code; be based on hospital facility resources and not based on physician resources; and not facilitate upcoding or gaming.^{viii}

As UHC explains, the EDC Analyzer will “systematically evaluate each ED visit level code in the context of other claim data,” such as diagnosis codes, procedure codes, patient age and patient gender.^{ix} Based on this data, the EDC Analyzer will employ a four step process that will ultimately determine the appropriate level of care for reimbursement. First, the EDC Analyzer will assign a standard weight to all reason for visit diagnosis codes billed.^x Second, the EDC Analyzer will categorize all line-item charges billed on the claim into a set list of four possible categories, each of which will be assigned an extended weight.^{xi} Third, the EDC Analyzer will review the diagnosis codes billed, looking for complicating conditions or circumstances that may impact facility resource utilization, which will be used to assign an overall patient complexity weight to the encounter.^{xii} In the final step, the EDC Analyzer will add up the standard weight, extended weight, and patient complexity weight to determine the total weight, which, in turn will determine the appropriate E/M level for reimbursement.^{xiii}

In the absence of national guidelines for ED billing, it would appear UHC is attempting to create its own guidelines for billing and reimbursing emergent claims. As stated on the EDC Analyzer website, “The methodology used by the EDC Analyzer is based on Optum’s Lynx tool, which is used by 1,500 facilities nationwide to code outpatient emergency department claims.” Optum maintains that the Optum Lynx tool provides for consistent billing for procedures by assigning the same charges to identical services across an organization.^{xiv} Whereas hospitals’ internal guidelines may differ from one facility to the next, it appears that UHC’s policy aims to establish consistent guidelines for all ED billing across the nation. As such, it certainly seems evident that the lack of national ED billing guidelines is a major factor compelling insurance companies to create these types of ED review policies. As touched on above, for two decades hospitals have been directed to create and utilize their own internal guidelines to determine what level of care ED services should be billed at.

WHAT ABOUT HEALTHCARE PROFESSIONALS AND PATIENTS?

Healthcare providers and patients both rightfully have great cause for concern over UHC’s ED review policy. Consider the following scenario: a patient is experiencing chest pains and is in fear of suffering a heart attack, so the patient presents to the emergency room for immediate evaluation. Under the Emergency Medical Treatment and Active Labor Act, the ER physician is legally required to examine the patient. The patient’s presenting symptoms, and the tests performed by the physician, are consistent with a heart attack as well as less serious conditions. The patient is ultimately discharged with a diagnosis reflecting heart burn or musculoskeletal pain. The codes and level of care billed on the claim trigger the insurer’s algorithm to deny the claim as non-emergent. In that event, the patient or the facility may be stuck with the bill. If the patient is liable, the patient, when suffering a true medical emergency in the future, may refrain from presenting to the ED out of fear of being stuck with a hefty medical bill should the insurer again deny the services as non-emergent. Accordingly, these policies could have a chilling effect on patients going to the ED for treatment of serious conditions out of fear of being held liable for the bill.

Hospitals have different concerns. Anthem refused to publish the list of diagnosis codes that would trigger denials of ED claims deemed non-emergent. Likewise, UHC will not disclose the weights that will determine the appropriate level of ED care for reimbursement. This stands in sharp contrast to the transparency afforded by CMS and other governmental programs. Providers are both relieved of their ability to have security in their receivables from ED encounters when adhering to their own internal coding classifications for emergent encounters and unable to assess the rationale for a downgraded or denied encounter at the time of coding. As such, facilities may be compelled to upcode or overcode out of fear that the claim will otherwise be denied as non-emergent, which is contrary to one of the main stated effects intended by the ED review policies. To combat the negative effects this policy may have on revenue, providers will need to intelligibly and vociferously object to application of this policy to their institutions.

ⁱ Detolla, M. J., Weintraub, S. L., & Valente, E. (2019, September 17). Methods, apparatuses, and systems for deriving an expected emergency department visit level. *U.S. Patent No. 10,417,389*. United States Patent and Trademark Office. ⁱⁱ Raphelson, S. (2018, May 23). Anthem Policy Discouraging 'Avoidable' Emergency Room Visits Faces Criticism. *NPR*. www.npr.org/2018/05/23/613649094/anthem-policy-discouraging-avoidable-emergency-room-visits-faces-criticism. [Accessed 19 July 2021]. ⁱⁱⁱ 45 C.F.R. § 147.138(b); 42 U.S.C § 300gg-19a(b)(2)(A) ^{iv} *Am. Coll. of Emergency Physicians v. Blue Cross & Blue Shield of Georgia*, No. 20-11511 (11th Cir. Oct. 22, 2020) ^v *Id.* ^{vi} *Id.* ^{vii} UnitedHealthcare, 2021. *Emergency Department (ED) Facility Evaluation and Management (E&M), Coding Policy, Facility*. <https://www.uhprovider.com/content/dam/provider/docs/public/policies/comm-reimbursement/COMM-Emergency-Department-Facility-Evaluation-Mgmt-Policy.pdf> [Accessed 19 July 2021]. ^{viii} Medicare and Medicaid Programs; Interim Final Rule/ Vol. 72. No 227/ Tuesday, November 27, 2007/ Rules and Regulations, Page 66580, at 66805. ^{ix} *EDC Analyzer Guide > Overview*, Optum, Inc., <https://edcanalyzer.com/>. [Accessed 19 July 2021]. ^x *EDC Analyzer Guide > Step 1: Standard Weights*, Optum, Inc., <https://edcanalyzer.com/EDCAnalyzerGuide/Step1>. [Accessed 19 July 2021]. ^{xi} *EDC Analyzer Guide > Step 2: Extended Weights*, Optum, Inc., <https://edcanalyzer.com/EDCAnalyzerGuide/Step2>. [Accessed 19 July 2021]. ^{xii} *EDC Analyzer Guide > Step 3: Patient Complexity Weights*, Optum, Inc., <https://edcanalyzer.com/EDCAnalyzerGuide/Step3>. [Accessed 19 July 2021]. ^{xiii} *EDC Analyzer Guide > Final Step: Visit Level Assignments*, Optum, Inc., <https://edcanalyzer.com/EDCAnalyzerGuide/FinalStep>. [Accessed 19 July 2021]. ^{xiv} Optum360. *Drive accurate charge capture across the organization*. Optum Lynx Outpatient Charge Capture. <https://www.optum360.com/solutions/coding-and-documentation/coding-and-cdi-technology/lynx.html>. [Accessed 19 July 2021].



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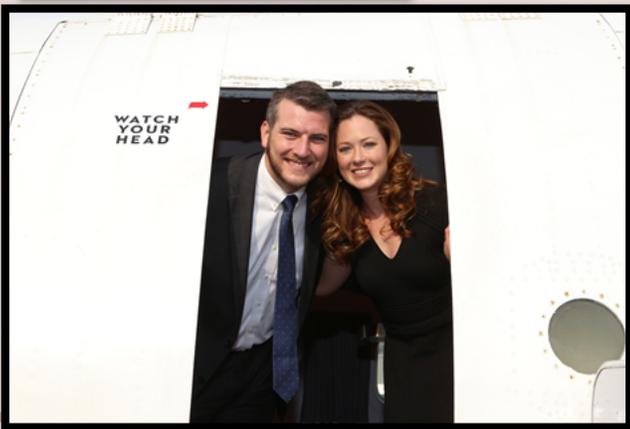


Past President's Dinner Dance



*Honoring
Diane McCarthy*













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