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From Requirement to Reality: Executing Provider-Based Attestation at Scale

Provider-Based Attestation, Billing Transparency, and Compliance Readiness

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Presenters



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02 / OPPS Proposed Rule

03 / Inventory Management

04 / Provider-Based Validation

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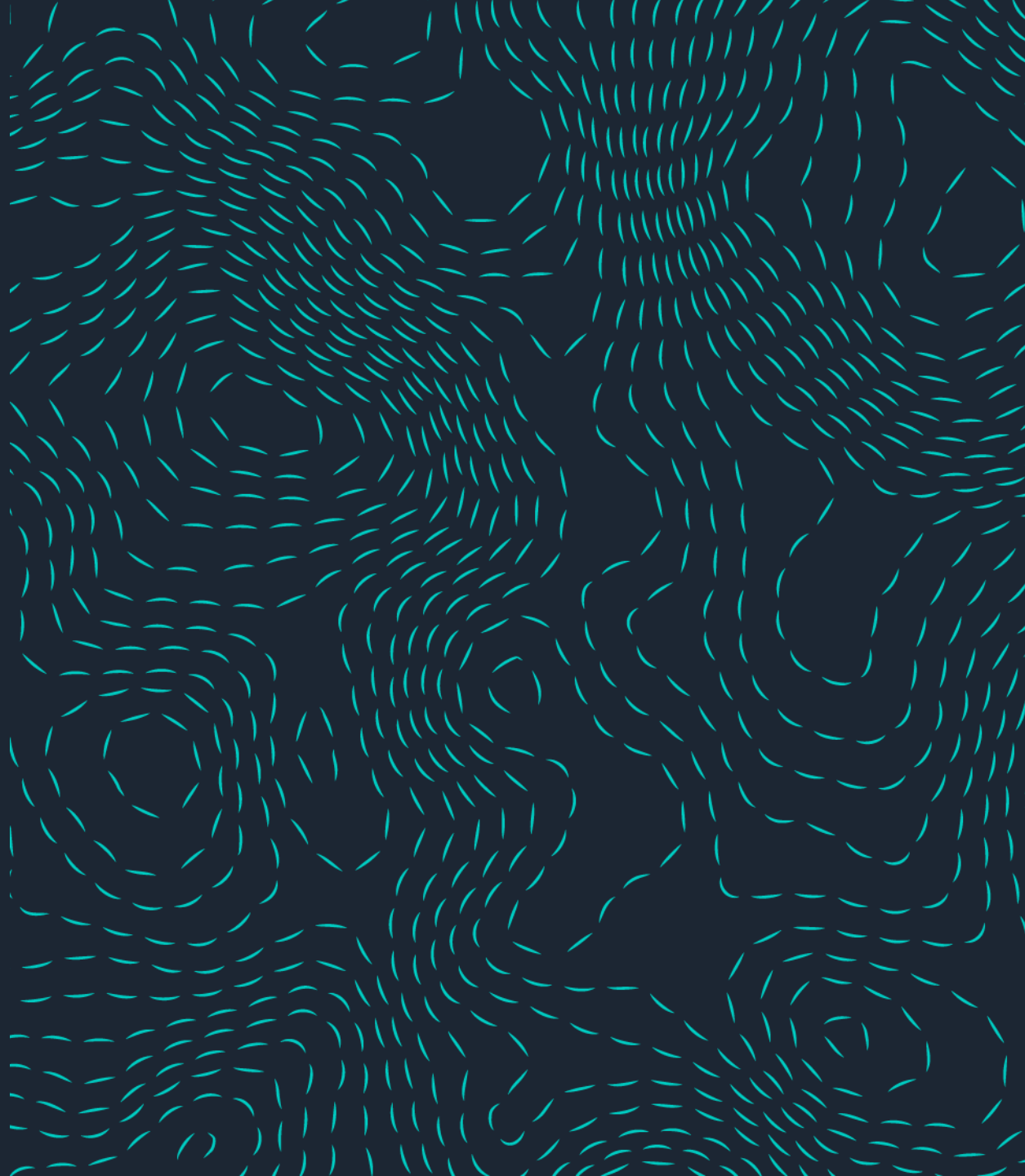
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CAA Regulatory Overview

Why Attestation Matters Now

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OPPS Proposed Rule: Provider Based

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Regulatory Developments and Audit Planning Implications

OFF-CAMPUS HOPDS | PROVIDER-BASED STATUS | BILLING TRANSPARENCY

ENACTED REQUIREMENT

CAA 2026: provider-based attestation and location-specific NPI

- Effective January 1, 2028
- Applies to off-campus HOPDs paid under OPPS.
- Requires a unique, location-specific Type 2 NPI.
- Requires provider-based attestation under 42 CFR 413.65.
- Noncompliance may jeopardize Medicare reimbursement.

PENDING LEGISLATION

Transparency in Billing Act (H.R. 8684): commercial plan identifiers

- Committee passed May 21, 2026
- Would require unique identifiers for off-campus HOPDs.
- Inclusion of identifiers on commercial group health plan claims.

PENDING LEGISLATION

CMS Proposed Rule

- Proposed Rule released July 2, 2026
- Final Rule expected October 2026

IMPACT

Why this matters

- Provider-based status affects:
  - Revenue
  - Compliance
  - Claims integrity
  - Enrollment
  - Cost reporting controls

IMPACT

Consequences

- Loss of provider-based status:
  - Lost OPPS facility payment
  - Potential repayment of facility fees
  - Increased audit scrutiny
  - Possible 340b impact

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OPPS Proposed Rule: How CMS Would Implement the Attestation Requirement

- Proposed Rule released July 2, 2026; clarifies CMS implementation of the CAA requirements
- Comments due August 31, 2026
- Final Rule expected October 2026
- Key implementation areas:
    - Pre-attestation preparation
    - National electronic attestation process
    - Documentation expectations
    - CMS review and validation process

Proposed Operational Requirements

1



- Obtain location-specific Type 2 NPI
- Update PECOS/855A hospital enrollment
- Validate provider-based requirements

2



- Submit through national CMS electronic submission system
- Attestation completed by authorized official via PECOS
- Prior MAC attestations submitted between 1/1/2026-12/31/2027 satisfy initial statutory filing requirement
- Reattestation expected every 5 years

3



- CMS may request supporting documentation at any point.
- Mix of automated screening and targeted documentation reviews
- Risk-based reviews including remote reviews and site visits
- Respond to CMS requests within 60 days

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Draft Form Highlights

- Checklist-based certification aligned to 42 CFR §413.65
- Completed by an authorized PECOS official
- Captures both hospital and department information
- Mirrors CMS provider-based compliance requirements
- Included within proposed rule files: https://www.cms.gov/files/document/proposed-section-6225-attestation-format.pdf

Items Addressed in CMS Proposed Rule

- Items to clarify through comments
  - CMS is seeking comments on lightened requirements for departments that have received prior determination of provider-based status through voluntary attestations prior to 1/1/2026
  - Clarification what documentation is to be submitted with initial submission, and which do not

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Inventory Management

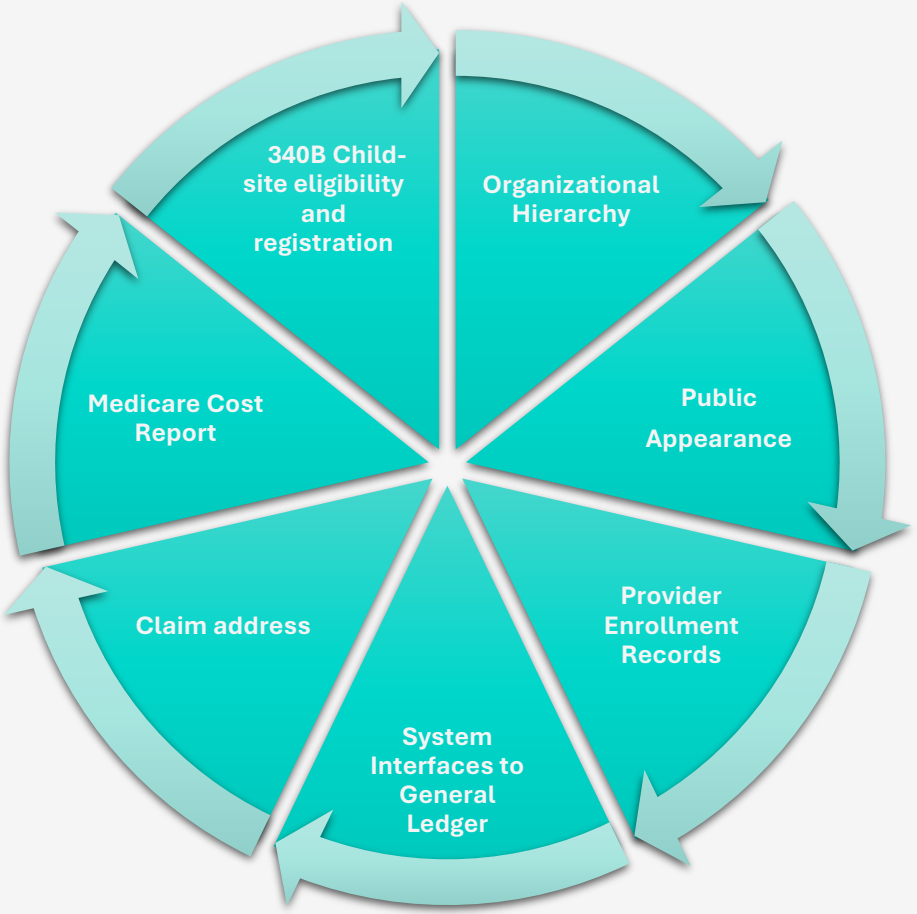
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What should you be asking now?

- What do we own, where do we provide services, and how are those locations currently operating?
- Are all off-campus practice locations enrolled in PECOS/855A?
- Where are the departments reported on the Medicare Cost Report?
- How are the addresses of the off-campus hospital departments enrolled in PECOS?
- Do organizational charts show the hierarchy of the off-campus departments?
- What departments may have had submitted a voluntary attestations before?

Ensure All Components Are Accounted For and Aligned



Inventory and Cross-Check

Organizational Hierarchy & Operations

- Does the off-campus department report through the hospital's leadership structure and operate under the hospital's bylaws and license?
- How are locations listed with Joint Commission?
- Are Org Charts up to date to show relationship?

Public Appearance

Are the departments presented to the public as part of the hospital in which it operates (e.g., website, signage, and forms)?

Provider Enrollment Records

- Are the departments enrolled as practice locations under the hospital's 855A?
- How are the location addresses entered into PECOS?

System Interfaces

- Does the department's charges map to the hospital's business unit/trial balance?
- Medical records alignment
- Payroll

Inventory and Cross-Check

Claim Addresses & Modifiers

- Are PO/PN Modifiers up to date
- Are the location addresses showing up on the claim properly?

Medicare Cost Report

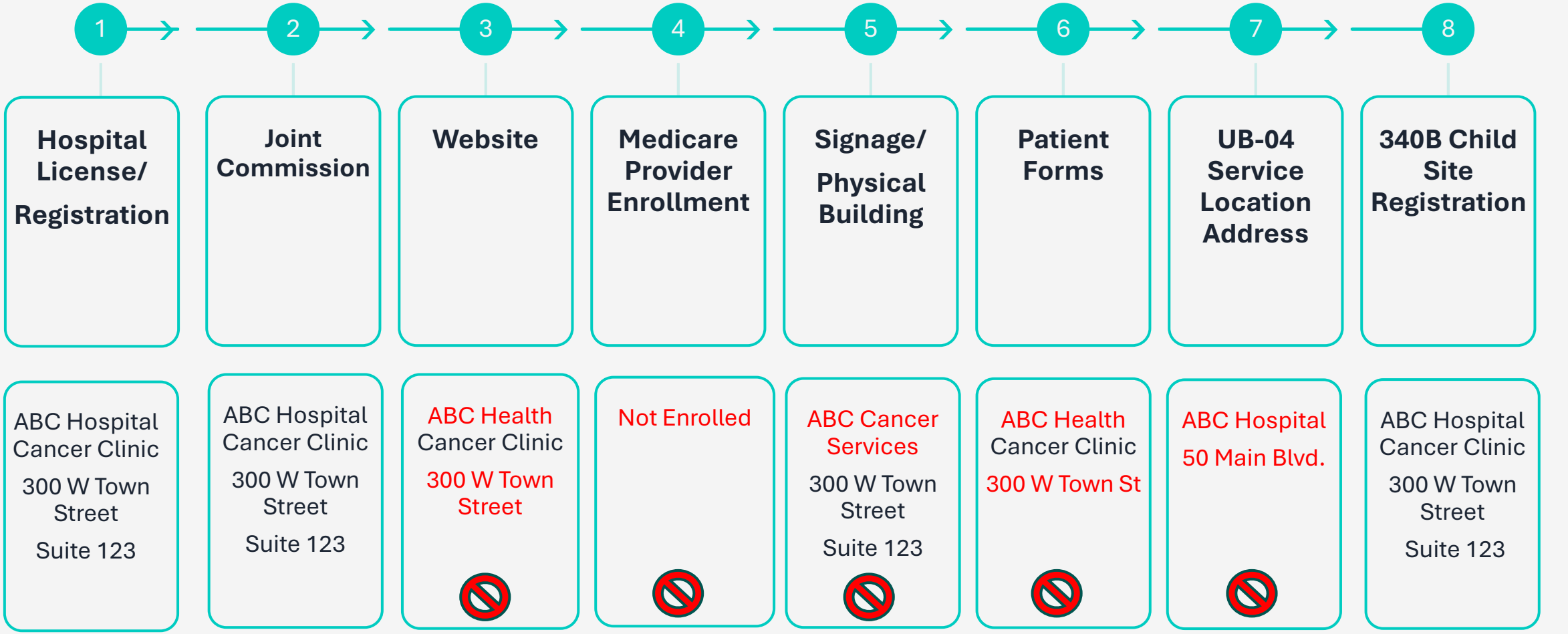
- What cost report lines are being utilized to report expenses and charges?

340B Enrollment Records

- Are only compliant provider-based departments enrolled as child-sites with HRSA?
- Do the name and address of the child site align?

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Cross-Check Example: Address



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Provider-Based Validation

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Baker Tilly Readiness Workplan and Support Model

360-DEGREE PROVIDER-BASED ATTESTATION SERVICES

Baker Tilly can support management through a structured, end-to-end approach that produces audit-ready documentation and a remediation roadmap before the 2028 deadline.

Planning

INVENTORY AND RISK ASSESSMENT

- Location inventory and classification
- On-campus vs. off-campus determination
- CMS criteria and documentation review
- Initial risk assessment

Analysis

ATTESTATION LEVEL ANALYSIS

- Operational validation and walkthroughs
- Is the Facility located within a 35-mile radius of the main provider
- Public Awareness – i.e., signs, patients' awareness

Recommendations

QUANTIFY AND PRIORITIZE

- Financial alignment and exposure insight
- Billing/NPI and enrollment readiness
- Remediation strategy and roadmap

Execution

ATTEST AND SUSTAIN

- Attestation preparation and review
- CMS-855A and NPI coordination
- Revenue-cycle alignment
- Governance and monitoring controls

Expected deliverables

ACTIONABLE RESULTS

- Risk assessment and financial exposure insight
- Remediation roadmap with owners and timing
- Audit-ready documentation for management and governance
- Single-site review or multi-site assessment options

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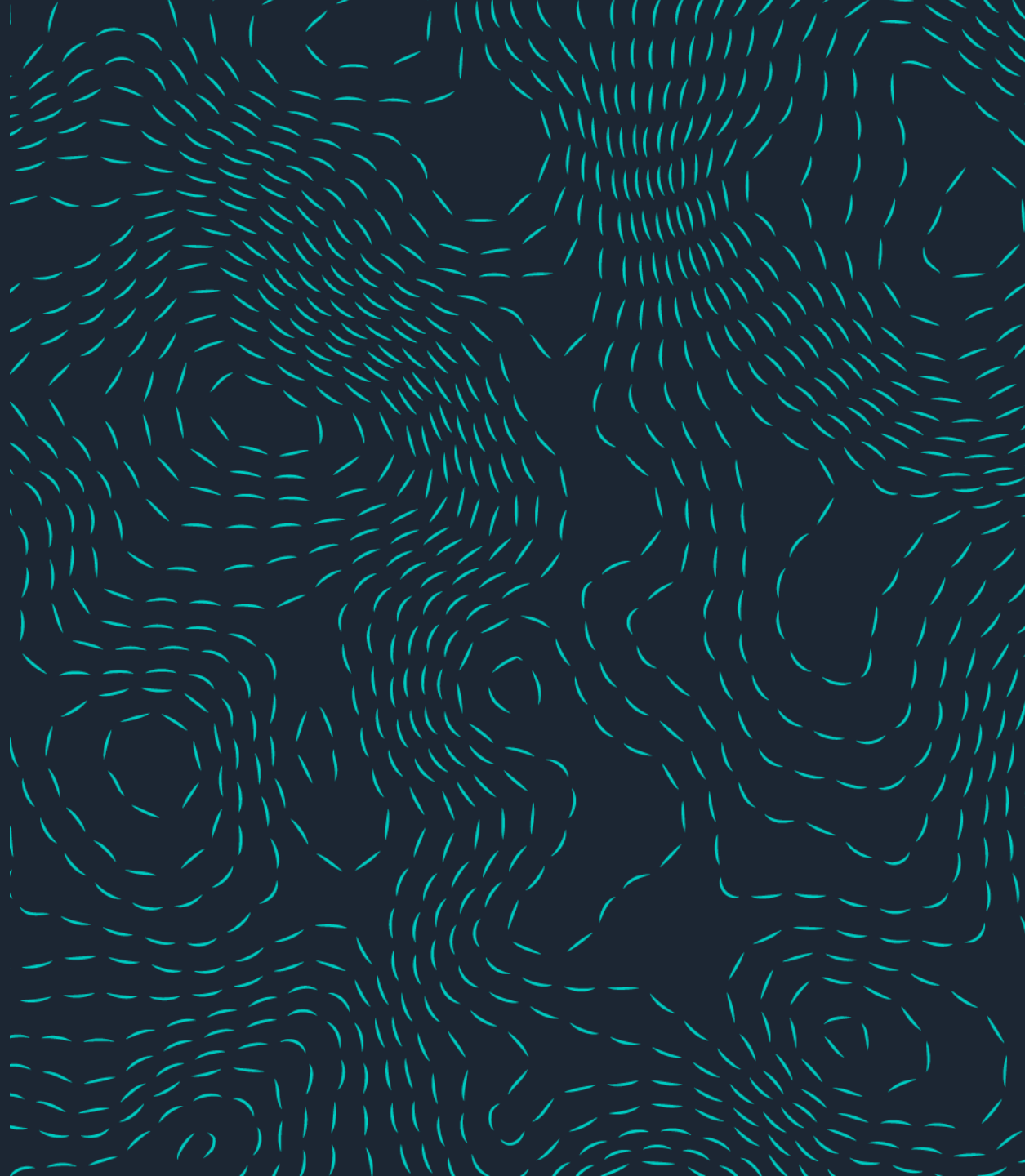
Compliance Is Documentation-Intensive

Typical documentation reviewed:

- Governance
- Medical Staff
- Licensure
- Enrollment
- Policies
- Billing
- Revenue Cycle
- Cost Reports
- Signage
- Public Awareness
- HR
- Clinical Operations

Provider-based assessments often require reviewing dozens of documents and validating multiple operational processes for every off-campus location.

Enterprise Operational Alignment



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Revenue Cycle Impact *from operations to payment*

Provider-based status drives billing accuracy and compliance



Registration & Location Setup

Accurate department location, and master data

NPI, POS, claim modifiers, PECOS/CMS-855 address alignment, and billing rules

Provider enrollment, NPI, POS, claim configuration, and address alignment between PECOS/855 and claim submission ensure accurate billing and reimbursement.

Claims Submission

Clean claims submitted with correct facility information

Payment Accuracy

Appropriate payment methodology and reimbursement

Revenue Integrity

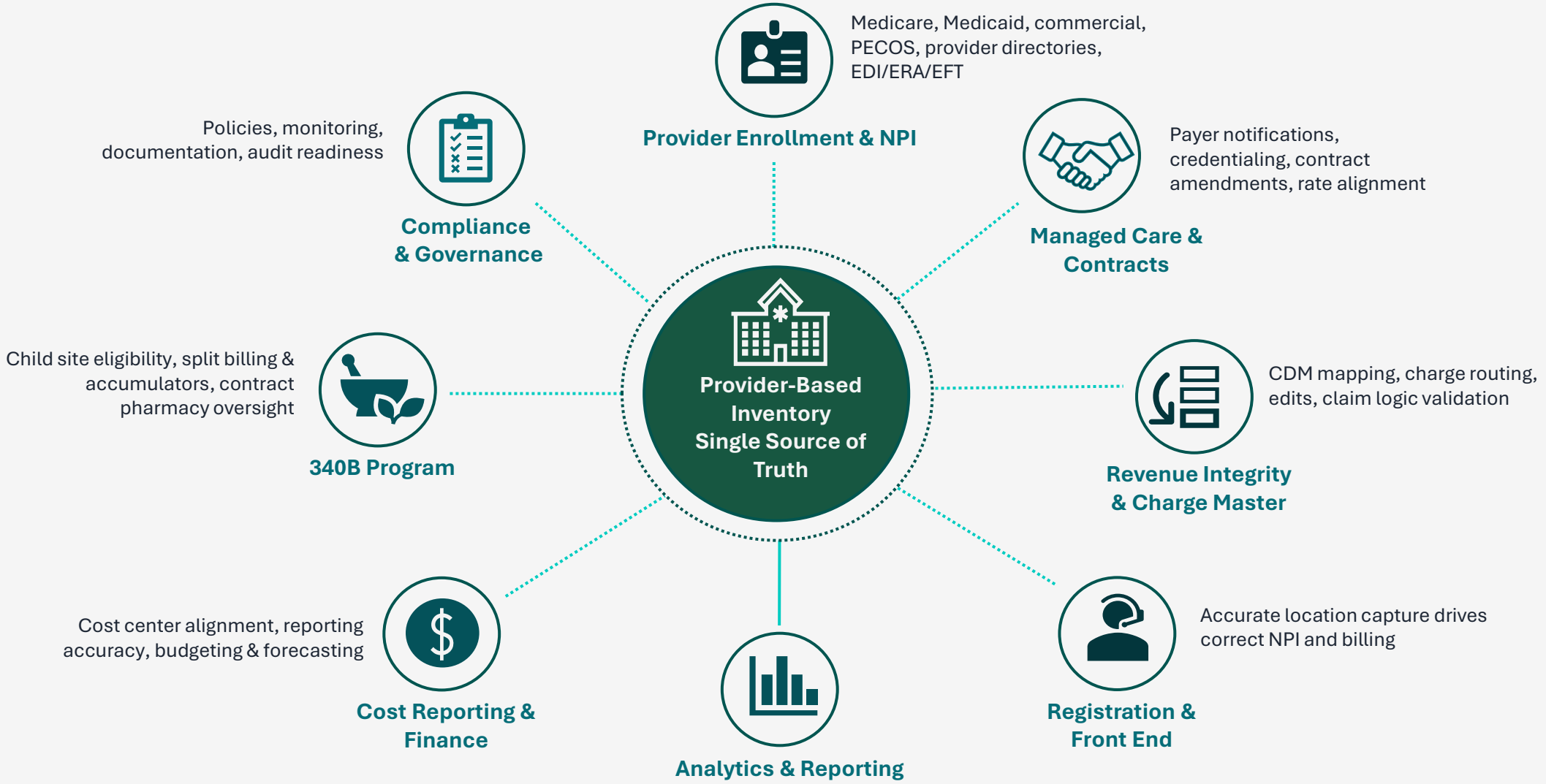
Accurate payments, strong cash flow and financial performance



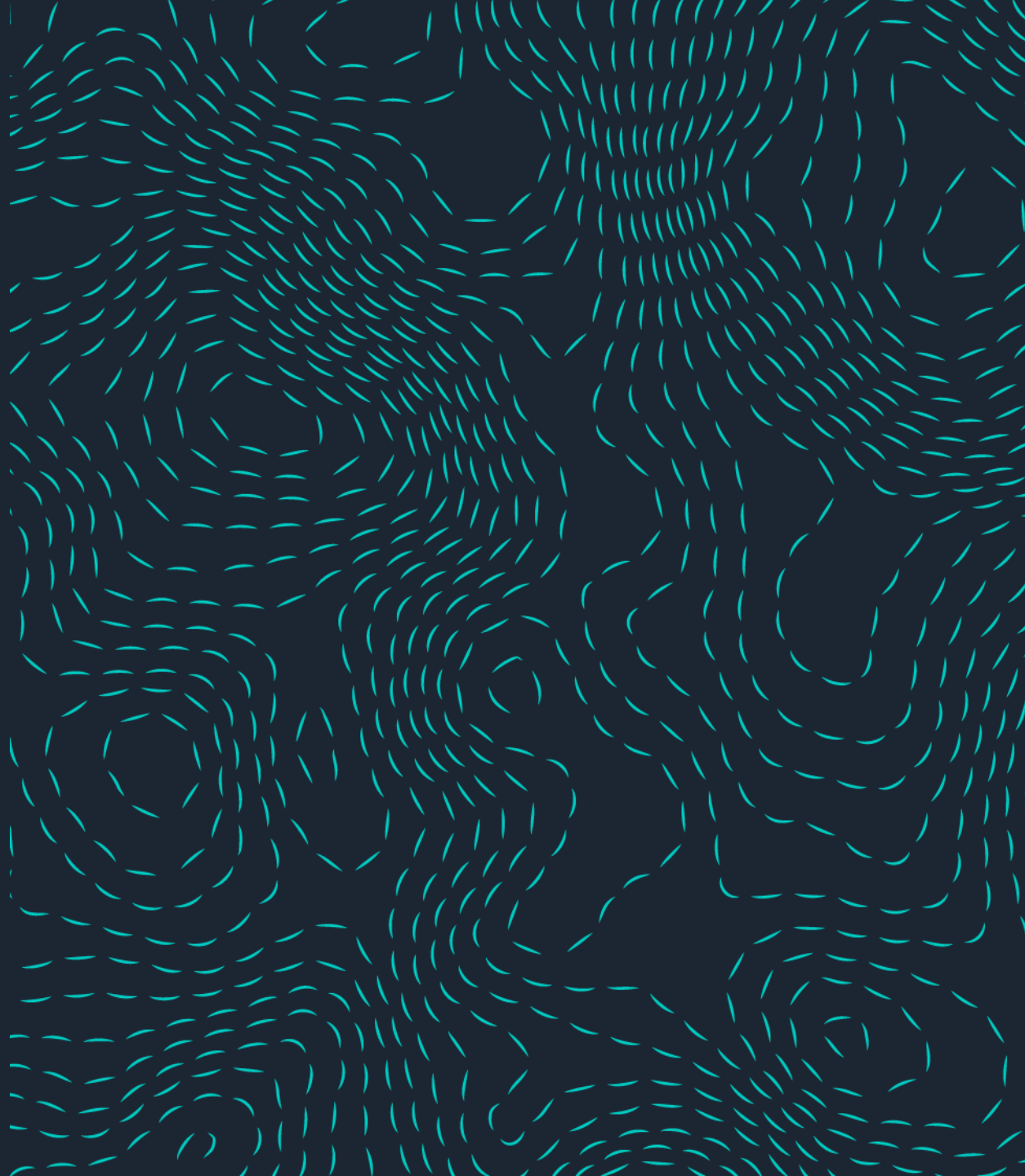
One inaccurate location record can affect every downstream revenue cycle process

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Enterprise Impact beyond Billing



Ongoing Compliance



Ongoing Compliance



Not a one-time exercise



Requires monitoring and updates



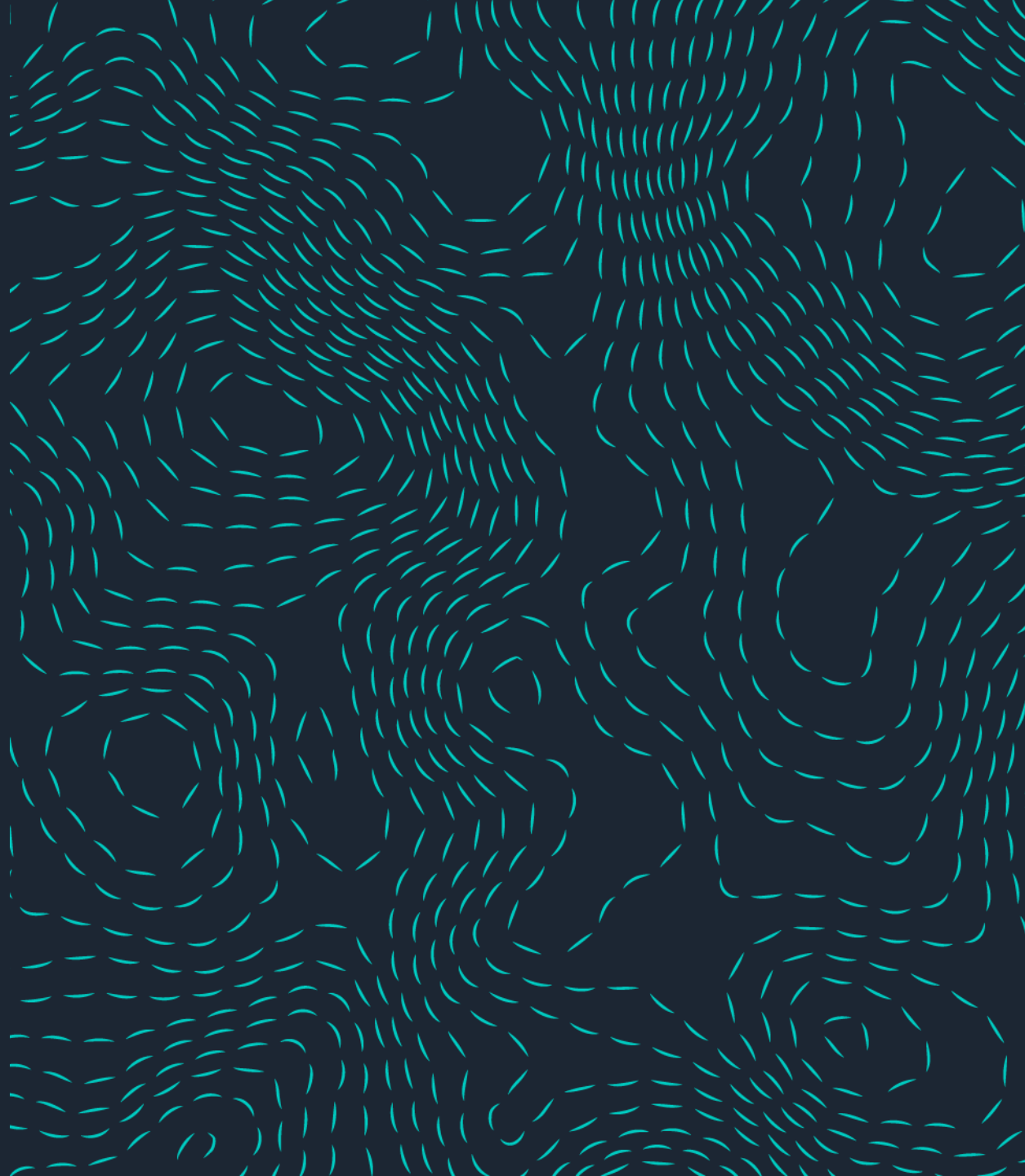
Respond to operational changes



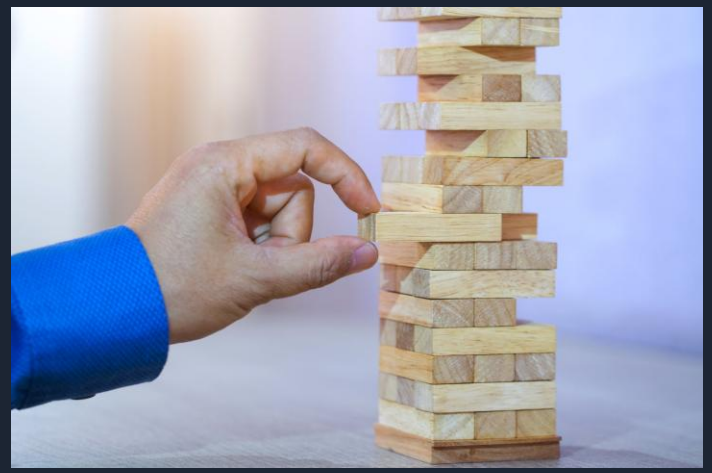
Embed cross-functional coordination

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Ramifications



Potential Risks of Noncompliance



Regulatory Risk

- Provider-based requirements not met
- CMS audit findings
- Documentation deficiencies
- Enrollment inconsistencies

Financial Risk

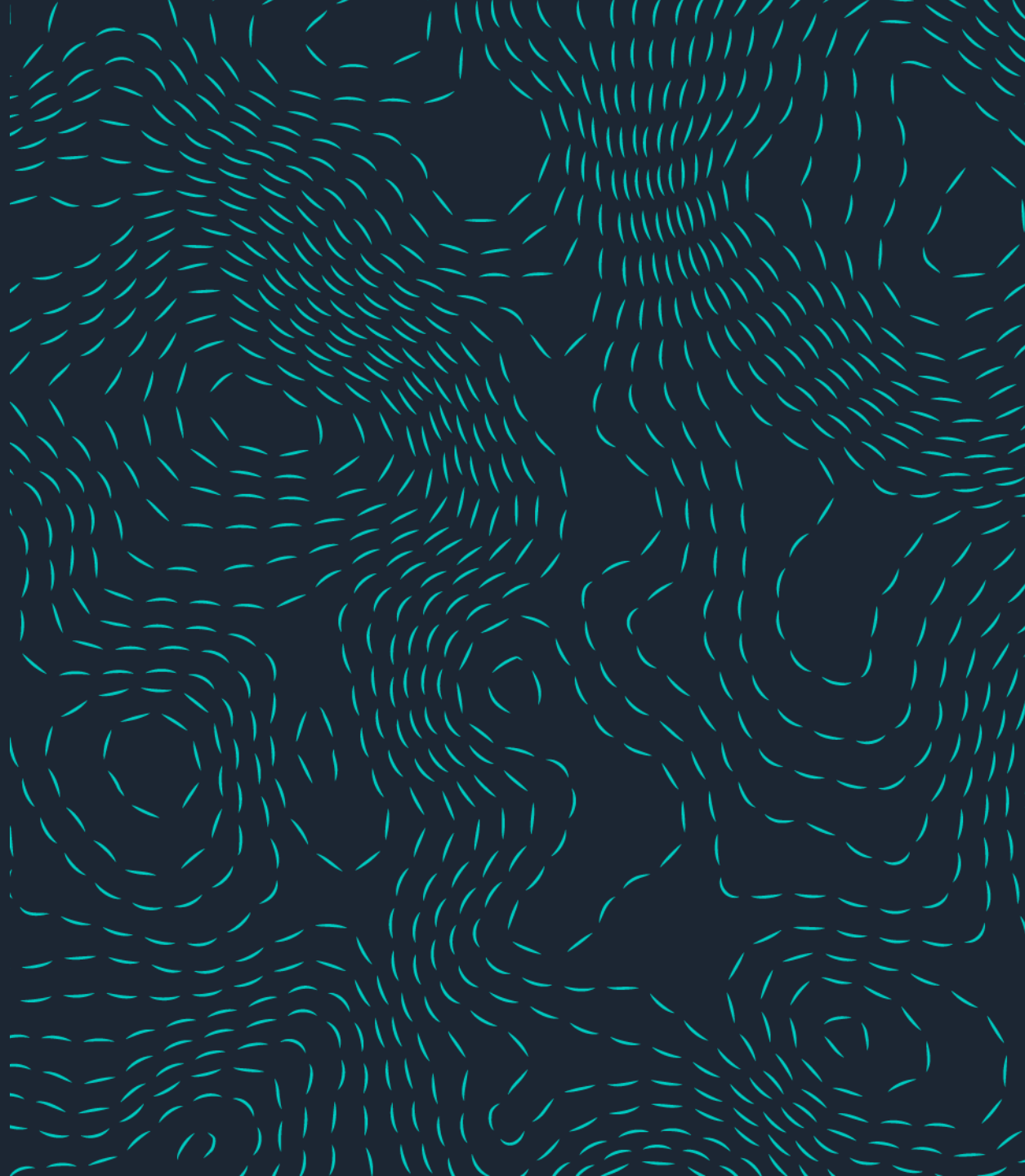
- Medicare reimbursement exposure
- Potential repayment obligations
- Revenue disruption
- Costly remediation efforts

Operational Risk

- Billing interruptions
- Inconsistent NPI management
- Governance challenges
- Resource-intensive corrective actions

Preparing before the January 1, 2028 deadline allows organizations to identify gaps, prioritize remediation, and reduce operational disruption.

Key Takeaway



Key Takeaway

- Attestation is the output – alignment is the risk
- Most organizations face coordination challenges
- Proactive alignment reduces exposure
- Opportunity to validate before attesting



How We Can Help



- Assess attestation readiness
- Identify misalignment across areas
- Support compliance and revenue alignment
- Flexible advisory and interim support

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