



Hospice and Home Health Financial Management

October 8-10, 2012

Presented by:



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comprehensive program ever offered!

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Your Invitation

We are very pleased to announce our 2012 Hospice and Home Health Financial Academy to be held on October 8-10, 2012 at one of our favorite hotels, Hotel Monteleone in New Orleans. We are excited about the new format for this year's program which offers selective programming on Tuesday, October 9, 2012 based on the requests of many of our prior year attendees.

Additionally, the Wednesday programming should be of interest to providers other than home health agencies and hospices based on the presentation topics which extend to essentially all healthcare providers.

We have received exceptional reviews on our programming for the last 15 years and expect this year's program to be the best ever. Of course, if you have any questions, do not hesitate to contact any of our staff or email us at conferences@healthgroup.com.

We hope to see you in New Orleans.

William T. Cuppett, CPA
Managing Member



General Information

About The Health Group, LLC

The Health Group, LLC was formed in 2010 by William T. (Ted) Cuppett, CPA. Ted has provided services to healthcare providers since graduating from West Virginia University in 1974. This experience includes being the Home Health/Hospice niche leader for Dixon Hughes Goodman, PLLC from 2001 through 2010. While serving all types of healthcare providers, The Health Group, LLC focuses extensively on serving home health agencies and hospices. Services rendered include reimbursement and cost reporting, financial consulting, strategic planning, mergers and acquisition assistance and due diligence, corporate compliance, and other facets of financial and management activities. Through Cuppett & Associates PLLC, an affiliate of The Health Group, LLC, healthcare providers have access to audit, accounting, financial reporting, and tax services. The Health Group, LLC, and its professional staff, are nationally recognized for serving home health agencies and hospices across the country.

Continuing Professional Education



For these programs The Health Group, LLC has named Inquisit (www.inquisit.org) as the CE accrediting organization. Inquisit is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State Boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417 or by visiting the website: www.nasba.org.

Conference Cancellations

The Health Group, LLC reserves the right to cancel any program due to circumstances that might arise. If such were to occur, all registration fees for that program would be refunded, however, any cancellation by an attendee must be received 15 days prior to the conference in order to receive a refund. Any cancellation received after that date will not be refunded. An administrative fee of \$50 is charged on all cancellations.

Hotel Reservations

Special rates have been secured with the Hotel Monteleone New Orleans, LA; however, to secure these reduced rates (single or double occupancy), you must inform the hotel that you are attending the Health Group, LLC program when making reservations. Contact the hotel at 1-866-338-4684 for reservations.

Registration Information

Registration for the entire three (3) day program is \$495, which includes continental breakfast and luncheon all three (3) days. Registration for any single day is \$195. If you register on or before August 15, 2012, you are entitled to registration fees of \$425 for the three (3) days or \$175 for any single day.

Schedule at a Glance

Monday, October 8, 2012

8:00 a.m. – 8:30 a.m.	Registration and Continental Breakfast
8:30 a.m. – 10:00 a.m.	Program Background and General Cost Reporting Information
10:00 a.m. – 10:15 a.m.	Morning Break
10:15 a.m. – Noon	Allowable Costs, Non-Reimbursable Costs, and Adjustments to Allowable Costs
Noon – 1:00 p.m.	Lunch for Conference Attendees
1:00 p.m. – 1:45 p.m.	Related Party Transactions
1:45 p.m. – 2:30 p.m.	Multi-Provider Organizations and Home Office Cost Reports
2:30 p.m. – 2:45 p.m.	Afternoon Break
2:45 p.m. – 4:00 p.m.	PS&R, IACS, Home Health Payment Rebasings, Hospice Payment Revisions

Tuesday, October 9, 2012

8:00 a.m. – 8:30 a.m.	Continental Breakfast
8:30 a.m. – 10:00 a.m.	Concurrent Sessions 101. Understanding and Completing the Home Health Cost Report 201. Understanding and Completing the Hospice Cost Report
10:00 a.m. – 10:15 a.m.	Break
10:15 a.m. – Noon	Concurrent Sessions 101. Continued 102. Continued
Noon – 1:00 p.m.	Lunch for Conference Attendees
1:00 p.m. – 1:45 p.m.	Concurrent Sessions 102. Medicare Administrative Contractor Cost Report Audits 202. Reporting for Residential Facilities, Free-standing Inpatient Units, Fundraising Activities, and Other Specific Non-Reimbursable Cost Centers
1:45 p.m. – 2:30 p.m.	Concurrent Sessions 103. Transfer of Home Health Ownership Interests Including the 36 Month Rule 203. The Hospice Aggregate Payment CAP
2:30 p.m. – 2:45 p.m.	Afternoon Break
2:45 p.m. – 4:00 p.m.	Concurrent Sessions 104. Home Health Agency – Based Hospices (Cost Reporting) 204. Hospice PIP Reimbursement

Wednesday, October 10, 2012

8:00 a.m. – 8:30 a.m.	Continental Breakfast
8:30 a.m. – 10:00 a.m.	Managing Medicare Enrollment; Understanding Importance and CMS Form 855
10:00 a.m. – 10:15 a.m.	Break
10:15 a.m. – Noon	Physician Cash and Non-Cash Compensation (Dealing With Stark, Fraud and Abuse, and Corporate Compliance)
Noon – 1:00 p.m.	Lunch for Conference Attendees
1:00 p.m. – 3:00 p.m.	Healthcare Financial Reporting (Focus on Changes – charity care, bad debts, revenue recognition, and disclosures)

Program Descriptions

Program Background and General Cost Reporting Information

Cost reporting has taken an increasingly important role and both home health and hospice payments are based on the information contained in those reports. The underlying rules and regulations relating to these cost reports can be quite complex. This program brings attendees the latest general information impacting both home health and hospice providers.

Objectives:

- (1) Identify those critical underlying rules and regulations relating to home health and hospice cost reports.***
- (2) Detail that criteria which determines the appropriate cost report to be filed and when it is required to be filed.***
- (3) Discuss the nature of the information provided through the cost report and its potential use.***
- (4) Discuss unique situations that drive the nature of the report and its presentation.***
- (5) Detail the latest MedPAC reports and how those reports drive and are driven by the cost reports submitted.***

Allowable Costs, Non-Reimbursable Costs, and Adjustments to Allowable Costs

The Medicare program includes an extensive set of rules regarding how costs are to be reported in cost report submissions. The acceptance of the cost report and the quality of the cost report submission are dependent on understanding the differences between and reporting of allowable costs, non-reimbursable activities and adjustments to those allowable costs.

Objectives:

- (1) Discuss both general and cost-specific criteria influencing allowable and non-allowable costs.***
- (2) Identify those characteristics that differentiate a non-allowable activity from a non-reimbursable activity.***
- (3) Clearly provide attendees with an understanding of how to identify most common non-allowable costs and how to, or options for reporting these costs.***

Related Party Transactions

Reporting related party transactions can be one of the most complicated aspects of Medicare cost reporting for all types of providers. Inappropriate reporting of related party transactions poses one of the highest risk areas on the cost report.

Objectives:

- (1) Identify who are related parties.***
- (2) Describe that information that must be reported and how it is to be reported and disclosed.***
- (3) Discuss alternatives in reporting related party transactions between the provider and the related individuals and organizations.***

Multi-Provider Organizations and Home Office Cost Reports

Many providers are part of a chain organization or operate multiple providers. These organizations pose transactional and structural problems that if appropriately addressed increase the accuracy of the cost report and its ease of completion.

Objectives:

- (1) Describe those organizational models that represent a “chain”.***
- (2) Describe a “Home Office” and the importance of a Home Office in reimbursement terms and reporting.***
- (3) Identify the value and use of a Home Office Cost Report.***
- (4) Discuss how to report transactions involving multi-provider organizations when no Home Office has been established.***

PS&R, IACS, Home Health Payment Rebasing, Hospice Payment Revisions

More and more providers are provided access to electronic information rather than being supplied with information. Providers must know what information is available to them and how to access and utilize the information. Additionally, this program will provide the latest information available at the time of the program regarding what to expect regarding future payments.

Objectives:

- (1) Detail the information available to providers, the value of the information available and how to access the information.***
- (2) Discuss the latest available information regarding revisions to home health and hospice payments.***
- (3) Discuss how providers can budget for revenues when so much uncertainty exists regarding future payment rates and modifications to those payments.***

101. Understanding and Completing the Home Health Cost Report

This program will take attendees through the Home Health Cost Report with a focus on reporting those issues of significant importance.

Objectives:

- (1) Identify and discuss the various worksheets used on the cost reporting process and how those worksheets should be completed.***
- (2) Expand on the previous program regarding allowable, non-allowable and non-reimbursable costs as they more specifically relate to the Home Health Cost Report.***
- (3) Discuss when and how reimbursement can be impacted by the cost report.***
- (4) Identify those review elements of the cost report that can be used by both those who prepare the cost report and those who review the report.***
- (5) Discuss the value of the information provided by the cost report in managing the Home Health Agency.***

201. Understanding and Completing the Hospice Cost Report

The Hospice Cost Report is a unique report in that hospice is not a service but management of a population. Hospice represents one of the few bundled services covered by the Medicare program. This comprehensive service delivery model poses unique challenges in cost reporting.

Objectives:

- (1) Identify and discuss the various worksheets used on the cost reporting process and how those worksheets should be completed.***
- (2) Discuss the various cost centers for which reporting is required and their importance.***
- (3) Expand on the previous program regarding allowable, non-allowable and non-reimbursable costs as they more specifically relate to the Hospice Cost Report.***
- (4) Identify those review elements of the cost report that can be used by both those who prepare the cost report and those who review the report.***
- (5) Discuss the value of the information provided by the cost report in managing the Hospice.***
- (6) Discuss those cost reporting changes in effect and those being considered by the U.S. Centers for Medicare and Medicaid Services.***

103. Transfer of Home Health Ownership Interests Including the 36 Month Rule

The 36-month rule has substantially disrupted an owner's ability to transfer the provider number of a home health agency. While much of the publicity regarding the rule has eroded, the problem still exists. This program will provide extensive coverage of the rule, exceptions, and avoidance.

Objectives:

- (1) Discuss the rule and when the rule becomes a factor.*
- (2) Identify those exceptions to the rule and how they are effectively applied.*
- (3) Discuss options for avoiding application of rule legitimately through short-term and long-term planning.*

203. The Hospice Aggregate Payment CAP

The Medicare Aggregate Payment CAP ("CAP") that limits payments to hospices has become a problem for more than 10% of the country's hospices. Now hospices have access to more information and can elect to have computations made differently from those of the past. The new rules have been recently supported by additional instruction.

Objectives:

- (1) Describe the CAP, its computation, and implications.*
- (2) Discuss the traditional method for computing the CAP and the new alternative per-patient methodology.*
- (3) Discuss the comparison of the two methodologies and options available to the hospice.*

104. Home Health Agency – Based Hospices (Cost Reporting)

Home health agencies and hospices provided through one organization may be subjected to filing a single report. This report, although similar to those filed by free-standing providers, has unique characteristics and certain difference from the free-standing reports.

Objectives:

- (1) Discuss the general nature of the home health agency cost report when combined with a hospice, or multiple hospices.*
- (2) Identify those characteristics unique to this type of report.*
- (3) Discuss the flow of information in the report to ensure successful and acceptable filing.*

204. Hospice PIP Reimbursement

Hospice providers are among the few types of providers that are eligible for reimbursement on the periodic interim payment method ("PIP"). If eligible, hospices can accelerate their cash flow by as much as 17 days of Medicare cash receipts. The method is easily managed if you follow a few basic rules.

Objectives:

- (1) Describe PIP and eligibility criteria.*
- (2) Demonstrate the cash flow advantages of PIP reimbursement.*
- (3) Discuss PIP reporting to the MAC.*
- (4) Identify those processes important in accounting for PIP reimbursement and monitoring the cash flow advantage on a continuous basis.*

Managing Medicare Enrollment; Understanding Importance and CMS Form 855

Healthcare reform mandated that all Medicare providers revalidate their Medicare enrollment information on file. This revalidation process will continue through 2015. In fact, the Medicare enrollment process has taken on a life of its own as evidenced by the many providers who have lost their billing privileges as a result of failing to maintain up-to-date information on file.

Objectives:

- (1) Discuss the importance of the CMS Form 855 and the information required to be on file.***
- (2) Identify those circumstances and conditions that require updated information to be submitted.***
- (3) Discuss policies and procedures that can be established to better ensure information is identified and reported on a timely basis to maintain billing privileges.***

Physician Cash and Non-Cash Compensation (Dealing With Stark, Fraud and Abuse, Anti-Kickback and Corporate Compliance)

Physician compensation, cash and non-cash, is becoming increasingly important to both home health agencies and hospices. Most persons are not aware that hospices are not subject to the Stark Laws or that a safe-harbor exists for home health agencies from the Stark Laws regarding non-cash compensation. This program will take a closer look at the management of physician compensation.

Objectives:

- (1) Discuss Stark Law, Fraud and Abuse, and Anti-Kickback and the implication to home health and hospice providers.***
- (2) Identify those areas where protection is provided to home health and hospice providers.***
- (3) Discuss policies and procedures that can be employed as part of any corporate compliance activity to better ensure compliance with applicable requirements.***

Healthcare Financial Reporting (Focus on Changes – charity care, bad debts, revenue recognition, and disclosures)

Financial reporting for healthcare providers is currently undergoing dramatic change both in reporting and disclosure. This program will focus on those key areas of importance to both providers and their accountants.

Objectives:

- (1) Identify those recent and upcoming changes in financial reporting by healthcare providers.***
- (2) Discuss the accounting and financial reporting implications of these changes.***
- (3) Provide illustrative computation and disclosures relating to revenue recognition modifications to accounting standards.***
- (4) Discuss how providers, internal accounting personnel, and external accountants can successfully implement reporting for the required financial elements.***

Speakers

Ted Cuppett



Ted Cuppett has over 30 years of experience serving clients. He was the Hospice/Home Health Niche Leader for the Dixon-Hughes, PLLC until August 2010 and serves all types of healthcare clients, providing a vast array of accounting, auditing, tax and consulting services. Clients served include hospitals, nursing homes, hospices, home health agencies, physicians and clinics, and others. His experience with healthcare providers includes auditing, strategic and organizational planning, corporate compliance, reimbursement, litigation support, mergers and acquisitions, and tax filings for tax-exempt entities. Ted is a frequent speaker for national and state healthcare organizations and frequently authors on healthcare financial matters. He recently served on the AICPA "Healthcare Expert Panel" and the "Healthcare Audit and Accounting Guide Revision Task Force". He is a previous member of the AICPA MCS Executive Committee, MCS Practice Standards Subcommittee, and numerous healthcare committees and task forces.

Christy Conaway



Christy Conaway has over 15 years of experience in public accounting. Her primary focus at the firm is serving healthcare clients, including hospitals, nursing homes, RHC/FQHCS, home health agencies and hospices. During the past 10 years, Christy has principally provided cost reporting and related services and has become a frequent speaker on these subjects. Other experience includes nonprofit tax return preparation and financial statement audits and compilations. Her experience with a variety of healthcare providers and services to those providers enhances all the services with which she is associated and provides substantial benefit to attendees at education programs.

Thomas E. Boyd



Thomas E. Boyd has over thirty years of Medicare reimbursement experience including almost twelve years with one of the Medicare intermediaries for home health agencies. He has been a consultant to Medicare certified home health agencies and hospices since 1989 and is a principal of Boyd and Nicholas, Inc.

Mr. Boyd has spoken on home health financial and compliance issues before NAHC, NHPCO and more than twenty state and regional home health care associations.

Tom has a BA in Management/Accounting from Sonoma State University and a MBA in Business Administration from St. Mary's College. He is a member of the HHFMA workgroup, the Association of Certified Fraud Examiners, and the U.S. Chess Federation.

