

Hospice and Home Health Financial Management Academy

September 16-18, 2013



Presented by:



TradeWinds

ISLAND RESORTS ON ST. PETE BEACH

TradeWinds Island Beach Resorts are two beautiful beach front resorts located on Florida's west coast, directly on the Gulf of Mexico. The TradeWinds Island Grand is a 4 Star resort, with award-winning service that includes: the Gold Key, Planners Choice, Pinnacle, Green Lodging Certification, Award of Excellence and Medical Meetings Merit & Distinction Awards. Special room rates have been secured for our conference attendees.



General Information

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

These activities offer a total of 18 hours of CPE credit for certified public accountants

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 submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org

Delivery Method: Group Live

Program Level: Intermediate

Prerequisite: None

Advance Preparation: None

Day One: Monday, September 16, 2013 – 7.5 CPE Credits

Day Two: Tuesday, September 17, 2013 – 7.5 CPE Credits

Day Three: Wednesday, September 18, 2013 – 3.0 CPE Credits

Hotel Reservations

Special rates have been secured with the TradeWinds Island Beach Resorts, St. Pete Beach, FL; 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 1-800-808-9833 for reservations. 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.

Registration Information

Registration for the entire two and one-half (2 1/2) day program is \$495, which includes buffet breakfast for all three (3) days and buffet lunch on the first two (2) days. If you register on or before June 15, 2013, you are entitled to early registration of \$425. Additional registrants from the same organization can register at \$395 on or before June 15, 2013 or \$425 after that date. Attendees can fax, email, or send registrations. All cancellations will be charged a \$50 administrative fee. Do not hesitate to contact us at (304) 241-1261 or contact@healthgroup.com with any questions you may have regarding the conference. If you need to have any special arrangements made, we are available to assist you in any way possible.

PROGRAM OVERVIEW AND OBJECTIVES

For CEOs, Administrators, CFOs, Controllers, Accounting Managers, Non-Financial Management Personnel, Corporate Compliance Officers, Consultants, and Auditors

The *Hospice and Home Health Financial Academy* has been designed to provide CEOs and Administrators an increased understanding of financial issues of importance as well as afford them the opportunity to better oversee financial activities, including consultants providing financially related services. The program provides CFOs, Controllers, and Accounting Managers with a heightened understanding of many of the issues that they deal with daily. Additionally, non-financial personnel, e.g. compliance officers and clinical managers, gain an increased awareness of financial activities and the interrelationships of these activities with their direct responsibilities. Of course, consultants and auditors to these healthcare providers gain an increased understanding of the industry and are able to relate the topics to their responsibilities to the providers. This program represents the most comprehensive financial educational program available to hospice and home health providers. We continually upgrade the contents of our programs to include the latest information available as well as add topics of timely importance based on market and governmental influences. The specific topics for the upcoming program will include the following:

FOCUS ON FINANCIAL COMPLIANCE (NEW SESSION)

The Affordable Care Act provides that CMS can make corporate compliance plans integral to participation in the Medicare program. All budget proposals include an increased focus on fraud and abuse beyond that currently being pursued. Corporate compliance is not just clinically based. A significant financial focus is required to have an effective corporate compliance plan. This session will focus on those elements of corporate compliance that require financial involvement.

Objectives:

- (1) Identify those financial activities that are important to corporate compliance programs and efforts.*
- (2) Detail steps, including illustrative forms, useful to effective financial management compliance for hospice and home health.*
- (3) Detail reporting between the financial management of the organization with the designated compliance officer.*

GENERAL COST REPORTING INFORMATION AND BACKGROUND

The importance of the accuracy of cost reports is increasingly important as home health agencies approach rebasing payments and the modifications to hospice payment rates are directly linked to cost report submissions. The underlying rules and regulations relating to these cost reports can be quite complex. This program brings attendees the latest information on general cost reporting, including the latest changes available.

Objectives:

- (1) Identify those critical underlying rules and regulations to home health and hospice cost reports.*
- (2) Detail the 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 presentations and how these reports drive and are driven by the cost reports submitted.*

ALLOWABLE COSTS, NON-REIMBURSABLE COSTS, AND ADJUSTMENTS TO ALLOWABLE COSTS

The Medicare program provides 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 reporting 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.*

UNDERSTANDING THE HOME HEALTH AGENCY 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 in 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.*

UNDERSTANDING THE HOSPICE COST & DATA 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. CMS has now released its draft NEW Hospice Cost & Data Report. This represents an extensive change from the current report. This session will focus on the many changes that will be required as well as current reporting requirements.

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.*



CLOSER REVIEW OF THE IMPACT OF HOSPICE PAYMENT REVISIONS (NEW)

This session will focus on the latest information available regarding the financial impact of hospice payment revisions and provide direction to hospices in accounting, financial reporting, and budgeting for these changes. Now that MedPAC has produced illustrative payment rates at the beginning, end, and middle of the episode of care, hospices have the ability to begin to model revenues and develop accounting and financial reporting protocols.

Objectives:

- (1) Using the most current information as of the program date, discuss how the proposed variable hospice rates will impact reimbursement to respective hospice providers.*
- (2) Provide attendees with methods for accounting and financial reporting dealing with variable rates.*
- (3) Identify management techniques and information to allow for assessing financial results of hospice care.*

UNDERSTANDING AND DEALING WITH 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.*

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.

THE MEDICARE AGREGATE PAYMENT CAP; DEALING WITH CAP LIABILITIES AND ASSESSING YOUR 2012 CAP YEAR OPTIONS

A significant number of hospices continue to be impacted by the CAP and will continue to be impacted even under the new Proportional Method of counting beneficiaries. This session will provide the latest information relating to computation and application of the CAP, including the 2012 computations expected in late 2013.

Objectives:

- (1) Describe the CAP, its computation, and implications.*
- (2) Discuss the traditional (streamlined) 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.*

ACCELERATING HOSPICE 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

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.*

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 the 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.*

NON-REIMBURSABLE ACTIVITIES INCLUDING PERSONAL CARE SERVICES AND RESIDENTIAL AND INPATIENT FACILITIES

Certain activities pose unique cost reporting difficulties. This session will focus on some of these unique cost centers and the issues of importance in reporting these activities on the Medicare cost report.

Objectives:

- (1) Identify and generally discuss unique cost centers on the cost report.*
- (2) Describe those Medicare cost reporting rules that relate to unique cost centers.*
- (3) Focusing on specific cost centers, identify those critical cost and statistical measures necessary for accurate cost report completion.*
- (4) Present and discuss how each cost center can be reported and the accuracy of the reporting methodology.*

REPORTING CHAIN ORGANIZATIONS AND HOME OFFICE REPORTING

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.*
- (5) Identify the compliance reporting issues associated with chain organizations and Home Offices.*



LIVING WITH COPAYS

Home health agencies have been continually threatened with the establishment of copayment requirements for Medicare program beneficiaries. Unless you have been involved with healthcare providers that deal with Medicare program copayments, it is difficult to grasp the various aspects of these copayments, including fraud and abuse provisions, recognition of bad debts, and potential reimbursement for bad debts. This program is intended to assist home health agencies to prepare strategies for appropriately addressing Medicare copayments in the financial and billing activities of the agency.

Objectives:

- (1) Identify those accounting and billing processes key in dealing with Medicare copayments.*
- (2) Detail the documentation required to provide evidence of due diligence in billing activities.*
- (3) Discuss how reimbursement is secured for bad debts on Medicare copayments.*

Registration

To register, remit payment and this completed registration form to The Health Group, LLC, 6220 Mid-Atlantic Drive, Morgantown, WV 26508, fax to (304) 241-1265, or email with credit card information to conferences@healthgroup.com. On-site registration will not be accepted. If you prefer, merely register and we will contact you to secure appropriate credit card information.

Name of Attendee (as it should appear on badge)	E-Mail	Cost of Program

Organization _____ Name _____ Telephone _____

Address _____

City _____ State _____ Zip _____

Please fill in amount enclosed:

Registration fee(s) \$ _____ Check enclosed Bill my credit card

Visa Card # _____ Master Card # _____

Name of Cardholder _____ Exp. Date _____

Signature of Cardholder _____ Date _____

