

# Hospice Financial and Administrative Management Academy



September 17-18, 2018

Presented by:



## Mirage Las Vegas



# ABOUT THE HEALTH GROUP, LLC



The Health Group, LLC was formed on August 1, 2010 by William T. (Ted) Cuppett, CPA, formerly a Member and Home Health/Hospice Niche Leader with Dixon Hughes, PLLC. Additional information on The Health Group, LLC is available at [www.healthgroup.com](http://www.healthgroup.com). Ted and other professionals at The Health Group, LLC have been providing quality education to healthcare providers, CPAs and consultants to healthcare providers since 1993. The Health Group, LLC provides educational programs relating to Financial and Administrative Management for healthcare providers and their financial advisors. These programs are the most comprehensive available on the subject matter offered. The programs are continually modified based on current developments and are enhanced based on the needs expressed by conference attendees. They are designed to provide focus on issues of importance, including interactive discussion to enhance the benefits to the attendees.

## General Information

### CONTINUING PROFESSIONAL EDUCATION



The Health Group, LLC 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 Sponsors through its website: [www.nasbaregistry.org](http://www.nasbaregistry.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 Mirage Las Vegas; however, to secure these rates, you must inform the hotel that you are attending The Health Group, LLC program (Hospice Financial and Administrative Management Academy) when making reservations. These special room rates are only available through August 17, 2018. Reservations can be made online at <https://book.passkey.com/go/HospiceFinancial2018> or by contacting the Mirage at 1-800-627-6667 and using the code SHOM0918MI. In addition to great contract rates, **all reservations at the Mirage Las Vegas will receive two (2) complimentary buffet passes for use during your stay.**

### REGISTRATION INFORMATION

Registration is \$595 for the two-day program. Register by July 15, 2018 and save \$50 (\$545). Additional attendees from the same organization save an extra \$50 from published fees (\$100 total on early registration or \$495) for the two-day program. Fees include all materials, buffet breakfast, buffet lunch, and refreshments on both days of the program. Registration and buffet breakfast will be from 8:00 a.m. until 9:00 a.m. on Monday, September 17, 2018.

### COMPLAINTS OR PROBLEMS

If any issues arise that need addressed (complaints, problems, or other issues), do not hesitate to contact William T. ("Ted") Cuppett at (304) 241-1261 or [ted.cuppett@healthgroup.com](mailto:ted.cuppett@healthgroup.com). It is our intent to provide quality education programs.

# PROGRAM DETAILS

## MEDICARE ENROLLMENT, UPDATING ENROLLMENT, AND INCREASED ENFORCEMENT

This program will focus on the common enrollment issues encountered by hospice providers, current efforts by CMS and the Medicare Administrative Contractors (“MAC”) regarding enforcement, and new areas of focus by reviewers. Specifically, the program will:

- Provide attendees with an understanding of when information must be reported.
- Enable attendees to establish a program for monitoring changes that need to be reported.
- Prepare providers for those issues under critical focus by the MACs in their review process.
- Provide attendees with the most current information available on current and planned enrollment changes.

Program hours are from 9:00 am to 10:15 am on Monday, September 17, 2018.

**Speaker:** Christy D. Conaway and William T. Cuppett, CPA

**CPE:** 1.5 CPE credits (Specialized Knowledge)

**Delivery Method:** Group-Live

**Program Level:** Basic

**Prerequisite:** None

**Advance Preparation:** None

## MEDICARE AND TAX REPORTING (INCONSISTENCIES AND ADDRESSING THEM)

There are numerous differences in handling Medicare and tax reporting. This program is being offered for the first time in many years and will focus on items of revenues and expenses that are reported differently and, accordingly, need to be identified by the provider. This is applicable for taxable and tax-exempt entities. Additionally the tax law changes, effective January 1, 2018, require modified reporting for several items compared to prior years and areas of potential communication of changes to staff for their personal reporting. Specifically, this program is intended to:

- Provide attendees with an understanding of and how to deal with key issues regarding cash-basis tax reporting, accrual-basis cost reporting, and tax-exempt reporting; including a focus on the differences.
- Provide attendees with key revenue and expense reporting for tax (for-profit and tax-exempt).
- Enable attendees to recognize those elements of the new tax law that impact reporting by the hospice, i.e. marketing costs, and employee-related reporting, i.e. mileage allowances, use of hospice vehicles, etc.
- Provide attendees with instances of inconsistent tax and book reporting of various issues, including key employee compensation.

Program hours are from 10:30 am to 11:45 am on Monday, September 17, 2018.

**Speakers:** Keith G. Myers, CPA and William T. Cuppett, CPA

**CPE:** 1.5 CPE Credits (Taxes)

**Delivery Method:** Group-Live

**Program Level:** Basic

**Prerequisite:** None

**Advance Preparation:** None

## HEALTHCARE (HOSPICE FOCUS) FINANCIAL REPORTING UPDATE

This year we have added a financial reporting update program that focuses on key issues impacting healthcare providers, with a focus on hospice providers. Several key changes have been made to generally accepted accounting principles, some of which are inconsistent with or impact Medicare reporting. This program is intended to accomplish the following:

- Provide attendees with an understanding of significant GAAP changes, i.e. revenue recognition, accounting for capital leases, etc.
- Discuss illustrative external financial statements and alternatives to reporting operating results.
- Provide attendees with sample internal statements for monitoring operations and financial position.
- Demonstrate flash reports and the value of these reports for Boards, owners, and others.
- Allow attendees to identify differences in financial reporting and Medicare reporting.
- Provide attendees with information to assist with external accountants and auditors.

Program hours are from 12:45 pm through 2:25 pm on Monday, September 17, 2018

**Speakers:** Ryan Lindsay, CPA and William T. Cuppett, CPA

**CPE:** 2 CPE credits (Accounting)

**Delivery Method:** Group-Live

**Program Level:** Basic

**Prerequisite:** None

**Advance Preparation:** None

## PROVIDER ORGANIZATIONAL STRUCTURES; ALTERNATIVES AND IMPLICATIONS

This year, we have added a program that focuses on organization structures. This program will focus on taxable and non-taxable organizational structures, how reorganizations accomplish objectives, multiple organizational structure reporting, and organizational issues of importance in acquisitions or service expansions. This program is intended to accomplish the following:

- Provide attendees with an understanding of common organizational structures for taxable and tax-exempt organizations.
- Provide attendees with guidance on Medicare reporting implications of multi-organizational structures, including related party transactions.
- Provide comparisons of tax reporting for various organizational types, including discussion of unusual structures to accomplish certain objectives.
- Provide attendees with an understanding of organizational issues, including tax, in an acquisition or service expansion.

Program hours are from 2:40 pm through 3:55 pm on Monday, September 17, 2018

**Speaker:** William T. Cuppett, CPA

**CPE:** 1.5 CPE credits (Specialized Knowledge)

**Delivery Method:** Group-Live

**Program Level:** Basic

**Prerequisite:** None

**Advance Preparation:** None

## **PAYMENT RISK UPDATE; ZPIC, TARGETED PROBE AND EDUCATE, AND MORE**

This session will focus on assisting hospices in gauging their level of risk and, accordingly, assist them in minimizing that risk. Katie will provide attendees with the lessons learned by providers that have been subjected to ZPIC, targeted probe and educate (“TPE”), and other types of audits. These lessons provide keys to be successful when claims are being scrutinized. This program is intended to accomplish the following:

- Provide attendees with an understanding of current ZPIC, TPE, and claims payment risk issues.
- Enable attendees to gauge levels of risk using data readily available and provider-generated data for comparison to CMS monitoring.
- Assist providers in minimizing risk and recognizing key processes, including helpful examples, in reimbursement protection.

Program hours are from 9:00 am through 10:15 am on Tuesday, September 18, 2018

**Speaker:** Melinda A. Gaboury

**CPE:** 1.5 CPE credits (Specialized Knowledge)

**Delivery Method:** Group-Live

**Program Level:** Basic

**Prerequisite:** None

**Advance Preparation:** None

## **HOSPICE COST REPORTING; FOCUS ON CHANGES AND IMPROVED REPORTING**

The Proposed Rule regarding hospice payment rates for 2019 places significance on information from the 2016 Hospice Cost & Data Reports. CMS has reported on costs as well as obvious reporting errors in those reports. Additionally, CMS recently issued Transmittal 3 which creates numerous changes in the cost report. Although the changes are effective for cost reporting periods ending on or after December 31, 2017, most providers will report the changes for 2018 cost reports. The program will focus on the cost reporting changes, addressing issues raised by CMS regarding the cost report, and provide attendees with benchmark information accumulated by The Health Group, LLC based on 2017 cost report filings. This program is intended to accomplish the following:

- Provide attendees with an understanding of the cost reporting changes made and how hospices can accumulate and report the newly required information.
- Provide attendees with guidance on overcoming those cost reporting issues identified by CMS and other cost reporting problem areas.
- Provide attendees with benchmark information compiled by The Health Group, LLC, instructions on the use of the information, and direction on comparing their respective information with the benchmark information.

Program hours are from 10:30 am through 2:25 pm on Tuesday, September 18, 2018

**Speaker:** William T. Cuppett, CPA

**CPE:** 3.5 CPE credits (Specialized Knowledge)

**Delivery Method:** Group-Live

**Program Level:** Basic

**Prerequisite:** None

**Advance Preparation:** None

## UPDATING CAP REPORTING AND ASSESSMENT

The number of hospices exceeding the aggregate payment limitation (“CAP”) continues to increase for a variety of reasons. Even though the average amount by which hospices exceed the CAP continues to decline, every year hospices that never exceeded the CAP find themselves with a Medicare repayment obligation. The Health Group, LLC is significantly involved in CAP Reporting, estimating current and potential CAP liabilities, and assisting with strategies to reduce or eliminate CAP liabilities. We are continually enhancing our CAP liability monitoring processes as well as the estimation processes. This program is intended to accomplish the following:

- Provide attendees with an understanding of the CAP and its impact on provider finances and Medicare reimbursements.
- Enable attendees to use various techniques for identification of potential CAP overpayments (CAP liability drivers, i.e. lifetime length of stay, and the trending of total payments compared to the CAP).
- Provide attendees with methods for interim and year-end estimation of CAP liabilities.
- Allow attendees to recognize both the geographical CAP discrimination and differences in application by the respective MACs.

Program hours are from 2:40 pm through 3:55 pm on Tuesday, September 18, 2018

**Speaker:** William T. Cuppett, CPA

**CPE:** 1.5 CPE credits (Specialized Knowledge)

**Delivery Method:** Group-Live

**Program Level:** Basic

**Prerequisite:** None

**Advance Preparation:** None



# Mirage Las Vegas

The Mirage is the original Vegas mega-resort, a Four Diamond award-winner located center-Strip. With contemporary accommodations, dynamic entertainment, nightlife and dining, and one of the city's favorite pool areas, The Mirage is the quintessential Vegas getaway. Highlights include 1 OAK Nightclub, Siegfried & Roy's Secret Garden and Dolphin Habitat, the iconic volcano, the incredible Terry Fator: Ventriloquism in Concert, and the multi-Grammy award-winning The Beatles™ LOVE™ by Cirque du Soleil®.



# SPEAKERS

**William T. (Ted) Cuppett**



**Keith G. Myers**



**J. Ryan Lindsay**



**Ted Cuppett** has over 30 years of experience serving clients. He was the Hospice/Home Health Niche Leader for Dixon-Hughes, PLLC from 2001 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 taxable and tax-exempt entities. Ted is a frequent speaker for national and state healthcare organizations and frequently authors on healthcare financial matters. He 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 of the AICPA. Ted currently maintains memberships in numerous organizations including the AICPA and American Health Lawyers Association.

**Keith Myers** has 30 years of experience in public accounting and private industry, including serving as Controller for a regional company with responsibility for financial statement preparation and reporting to management and investors. He spent several years of his career as a financial advisor with Edward Jones Investments and operating his own individual CPA practice. Other experience includes working directly for healthcare providers, including nursing homes, hospitals, and DME; providing accounting and financial reporting activities. Keith joined The Health Group, LLC in 2015 and provides accounting, tax, and cost reporting support services. Keith is a certified public accountant with membership in the AICPA and West Virginia Society of CPAs.

**Ryan Lindsay**, a current Director at Gray Griffith & Mays, a.c., has over 15 years of experience in accounting, auditing, tax, and consulting services. He currently focuses on attestation engagements, compliance, prospective financial statements, and strategic planning. A significant portion of his practice is serving healthcare providers. Effective August 1, 2018, Ryan will be a Director with The Health Group, LLC, focusing significant time on the healthcare clients currently served by The Health Group, LLC in addition to the healthcare clients at Gray Griffith & Mays, a.c. He is a member of the AICPA, Healthcare Financial Management Association, and West Virginia Society of CPAs. Ryan is also a Certified Healthcare Financial Professional ("CHFP") and a Chartered Global Managerial Accountant ("CGMA").



# SPEAKERS

**Melinda Gaboury**



**Christy D. Conaway**



**Melinda A. Gaboury** is co-founder and Chief Executive Officer of Healthcare Provider Solutions, Inc. (HPS). Melinda Gaboury and Mark Cannon founded the company in April 2001 to provide financial, reimbursement, billing, operational and clinical consulting to the home care and hospice industries.

With more than 27 years in home care, Melinda has over 17 years of executive speaking and educating experience, including extensive day-to-day interaction with home care and hospice professionals. She routinely conducts Home Care and Hospice Reimbursement Workshops and speaks at state association meetings throughout the country. Melinda has profound experience in Medicare PPS training, billing, collections, case-mix calculations, chart reviews and due diligence. ZPIC, RA, ADR & TPE appeals with all Medicare MACs have become the forefront of Melinda's current impact on the industry. She is currently serving on the NAHC/HHFMA Advisory Board as ex-officio and is Associate Director on the Home Care Association of Florida Board of Directors. Melinda is also the author of the Home Health Pocket Guide to OASIS-C2: A Reference Guide for Field Staff.

**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. Christy is a member of numerous professional organizations including the AICPA, American Health Lawyers Association, and Health Care Compliance Association.

