



December 13, 2024

Mr. Jimmy Witcosky
Oklahoma Health Care Authority
4345 N. Lincoln Blvd.
Oklahoma City, Oklahoma 73105

To the Oklahoma Health Care Authority (OHCA):

We have completed our examination of the Oklahoma State Disproportionate Share Hospital (DSH) Program operation as related to the DSH Payments Final Rule (DSH Rule) and have issued our report dated December 13, 2024. In connection with our examination engagement, we noted the following matters which we would like to bring to your attention.

HOSPITAL-SPECIFIC DSH PAYMENT LIMIT

The following providers received DSH payments that exceeded their hospital-specific DSH limit calculated under the DSH Rule in MSP rate year 2021:

Hospital	DSH Payments Received	Calculated Hospital-Specific Limit
Choctaw Memorial Hospital	\$103,386	\$(173,573)
Comanche County Memorial Hospital	\$1,110,215	\$(207,959)
Duncan Regional Hospital	\$530,751	\$477,355
Mercy Health Love County	\$83,239	\$(145,357)
Oklahoma State University Medical Trust	\$1,510,540	\$404,104
Saint Francis Hospital Muskogee INC	\$1,346,674	\$(1,018,378)
SSM Health St. Anthony Hospital-Shawnee	\$390,227	\$(412,912)

RECORD RETENTION

The following hospital did not provide any documents to complete analysis:

- Surgical Hospital of Oklahoma

Due to the provider not submitting a DSH Survey Part I file, we were unable to verify they were able to retain the DSH payment. The State attests that each hospital that qualifies for a DSH payment is allowed to retain that payment in the management representation letter. Therefore, no qualifications related to Verification One will be noted in the report. Additionally, the hospital did not certify to meeting the obstetrics requirements and, as such, could be considered to be unqualified for the DSH payment. Since Verification #1 of the DSH Final Rule does not test retroactive qualification, this conclusion will not be carried forward to the report. The desk review for this provider was completed utilizing only Medicaid Management Information System (MMIS) data from the OHCA. Based on the procedures performed, it was determined that the missing documentation would not have had a material impact on the uncompensated care cost (UCC).

This letter is intended solely for the information and use of management and others within the OHCA and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Myers and Stauffer LC
Austin, TX