

To the Oklahoma Health Care Authority (OHCA):

We have completed our agreed-upon procedures of the Oklahoma State (State) Disproportionate Share Hospital (DSH) Program compliance with the Disproportionate Share Hospital Payments Final Rule (DSH Rule) and have issued our report dated December 15, 2010. We conducted our examination in accordance with the applicable attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. This letter supersedes the letter dated December 17, 2010 and reflects updated information received from Griffin Memorial Hospital for 2007 Verification 2 (HOSPITAL-SPECIFIC DSH PAYMENTS LIMIT).

Additional Information for Management

In connection with our agreed-upon procedures, we are providing you with the following additional information.

UNQUALIFIED HOSPITALS

Medicaid State Plan (MSP) 2007

During MSP rate year 2007, OHCA did not verify the information provided by hospitals on their applications for DSH funding related to meeting the obstetrician requirement or physician requirement for hospitals located in a rural area prior to making DSH payments.

We found that the following providers that did not meet the DSH qualification under the MSP, as prescribed in section 1923 (d) of the Social Security Act, received DSH payments in MSP rate year 2007:

Hospital	Reason for not Qualifying	City	DSH Payment
Park View Hospital	Did not meet obstetrician or rural facility requirement. Facility provided the names of 2 physicians, but neither were OB providers.	El Reno	\$64,116
Valir Rehabilitation Hospital	No obstetrician or physician documentation provided.	Oklahoma City	\$19,208
Wagoner Community Hospital	No obstetrician or physician documentation provided. This is a rural facility	Wagoner	\$160,587
Saint Francis at Broken Arrow	No obstetrician or physician documentation provided.	Broken Arrow	\$67,698

These facilities represent \$311,610, or .72 percent of the total DSH payments distributed during MSP 2007.

The following providers received DSH payments in MSP rate year 2007. However, they did not provide documentation that would allow us to verify that they did not exceed their hospital-specific DSH limit.

- Woodward Regional Hospital
- Memorial Hospital of Texas County
- Elkview General Hospital
- Moore Medical Center
- Jane Phillips Nowata Health Center
- Roger Mills Memorial Health
- Haskell County Hospital
- Drumright Hospital
- Psych Solutions (aka Shadow Mountain Behavioral Health)

These facilities represent \$373,373, or .87 percent of the total DSH payments distributed during MSP 2007.

Recommendation

In order to ensure compliance with the DSH Rule in the future and that only qualified hospitals receive DSH payments, OHCA should implement a review process to verify the obstetrician or physician information provided by the hospitals on their applications for DSH funding. For future MSP rate years, the Medicaid Inpatient Utilization Rate (MIUR) and Low Income Utilization Rate (LIUR) should be recomputed using source documentation, such as Medicaid Management Information Systems (MMIS) data, when such information becomes available. The Center for Medicaid and Medicare Services (CMS) also provides the following guidance in its General Comments on Auditing and Reporting Provisions for the DSH Rule: “States ...must provide for adjustments to ensure that final qualification and payments are based on actual data for the relevant time period. Consistent with that principle, the LIUR, MIUR or alternative DSH qualifying statistics must be reported in the audit using the actual hospital utilization, payment and cost data applicable to the MSP rate year under audit.”

DSH MONIES RECEIVED AND RETAINED

MSP 2007

The following 26 providers were issued DSH payments but were unable to provide sufficient evidence of receiving and retaining the funds:

Hospital	Provider ID	Amount per State	Amount per Hospital	Variance
Cleveland Area Hospital	371320	\$29,196	\$0	\$(29,196)
Craig General Hospital	370065	\$47,418	\$0	\$(47,418)
Drumright Hospital	371331	\$7,586	\$0	\$(7,586)
Elkview General Hospital	370153	\$30,028	\$0	\$(30,028)
Haskell County Hospital	370084	\$16,643	\$0	\$(16,643)
Holdenville General Hospital	371321	\$29,069	\$26,772	\$(2,297)
Integrus Baptist Medical Center	370028	\$1,372,688	\$1,362,241	\$(10,447)
Integrus Bass Baptist Regional Health Center	370004	\$222,853	\$217,576	\$(5,278)
Integrus Clinton Regional Hospital	370029	\$59,410	\$27,358	\$(32,053)
J. D. McCarty Center	373300	\$156,026	\$156,566	\$540
Jackson County Memorial Hospital	370022	\$246,272	\$221,230	\$(25,042)
Jane Phillips Nowata Health Center	371305	\$7,434	\$0	\$(7,434)
Lakeside Women's Hospital	370109	\$5,993	\$3,233	\$(2,760)
Mary Hurley Hospital	371319	\$1,558	\$5,364	\$3,806
Medical Center of Southeastern Oklahoma	370014	\$308,958	\$0	\$(308,958)
Memorial Hospital of Texas County	370138	\$41,354	\$0	\$(41,354)
Moore Medical Center	370023	\$12,921	\$0	\$(12,921)
Norman Regional Hospital	370008	\$757,003	\$0	\$(757,003)
Park View Hospital	370011	\$64,116	\$59,049	\$(5,067)
Pawhuska Hospital Inc.	371309	\$10,355	\$24,195	\$13,841
Psych Solutions (aka Shadow Mountain)		\$199,717	\$0	\$(199,717)
Roger Mills Memorial Health	371303	\$5,086	\$0	\$(5,086)
St. John Medical Center	370114	\$794,384	\$0	\$(794,384)
Tahlequah City Hospital	370089	\$22,109	\$0	\$(22,109)
Valir Rehabilitation Hospital	373025	\$19,208	\$0	\$(19,208)
Woodward Regional Hospital	370002	\$52,603	\$0	\$(52,603)

HOSPITAL-SPECIFIC DSH PAYMENTS LIMIT

MSP 2007

The following qualified providers received DSH payments that exceeded their hospital-specific DSH limit in MSP rate year 2007 (calculated based on the DSH Rule):

Hospital Name	Total Annual Uncompensated Care Costs	Disproportionate Share Hospital Payments	Comment
Jim Taliaferro Community Mental Health Center	\$102,812	\$296,386	Facility provided significantly less uninsured data than provided on the DSH survey
Medical Center of Southeastern Oklahoma	\$(4,063,252)	\$308,958	Facility provided significantly less uninsured data than provided on the DSH survey
Wagoner Community Hospital	\$108,041	\$160,587	Facility did not provide any uninsured data

Recommendation

OHCA should perform a review of uninsured charges provided by facilities on the DSH survey to ensure that it includes only uncompensated cost for furnishing inpatient (i/p) and outpatient (o/p) hospital services to Medicaid-eligible individuals and individuals with no insurance or any other third-party coverage.

UNINSURED ACCOUNTS

We examined the uninsured account details provided by seventeen hospitals for MSP rate year 2007, who received, in total, at least 90 percent of the DSH payments in the MSP rate year.

The following seventeen hospitals provided their uninsured data for our review. Per our review, none of the hospitals provided only allowable charges. The seventeen hospitals for MSP rate year 2007 included individuals with unallowable charges in their uninsured account details, which we removed through our procedures:

Hospital	Total IP Amount Removed	Total OP Amount Removed	Total Amount Removed
OU Medical Center	\$ 7,818,740	\$ 1,555,745	\$ 9,374,485
Carl Albert Community Mental Health Center	\$ 2,890	\$ 7,528	\$ 10,418
Deaconess Hospital	\$ 12,259	\$ 73,808	\$ 86,067
Griffin Memorial Hospital	\$ 1,420,272	\$ 0	\$ 1,420,272
Integris Baptist Bass Medical Center	\$ 140,916	\$ 443,247	\$ 584,163
Integris Baptist Medical Center	\$ 1,018,709	\$ 1,733,944	\$ 2,752,653
Integris Southwest Medical Center	\$ 19,868	\$ 773,604	\$ 793,472
Medical Center of Southeastern Oklahoma	\$ 69,039	\$ 56,156	\$ 125,195
Mercy Health Center	\$ 1,279,224	\$ 1,582,669	\$ 2,861,893
Mercy Memorial Health Center	\$ 454,803	\$ 714,244	\$ 1,169,047

Hospital	Total IP Amount Removed	Total OP Amount Removed	Total Amount Removed
Midwest Regional Hospital	\$10,088,695	\$ 7,448,059	\$17,536,755
Norman Regional Medical Center	\$ 1,128,698	\$ 1,779,034	\$ 2,907,731
Oklahoma Youth Center	\$ 302,865	\$ 0	\$ 302,865
Saint Francis Hospital	\$ 778,783	\$ 2,712,964	\$ 3,491,747
Southcrest Hospital	\$ 2,768,823	\$ 1,432,818	\$ 4,201,641
St. Anthony Hospital	\$ 1,016,123	\$ 297,486	\$ 1,313,610
St. John Medical Center	\$10,507,124	\$ 8,160,075	\$18,667,199

The following table provides the types of unallowable charges we identified and removed:

Hospital	IP Charges Removed	Dollars	OP Charges Removed	Dollars
OU Medical Center	<ul style="list-style-type: none"> Charges on the uninsured listing that were also on the MMIS data. Charges that were incurred by incarcerated individuals at the time of service. Charges that had payments that equaled more than 40% of charges (indicative of insurance payments). Charges that insurance payments identified in the data provided by OU Medical Center. 	<p>\$1,552,274</p> <p>The three remaining bullets are a result of our testwork and was part of an extrapolation totaling \$6,266,466.</p>	<ul style="list-style-type: none"> Charges on the uninsured listing that were also on the MMIS data. Charges that had payments that equaled more than 40% of charges (indicative of insurance payments). Charges that insurance payments identified in the data provided by OU Medical Center. 	<p>\$138,888</p> <p>The two remaining bullets are a result of our testwork and was part of an extrapolation totaling \$1,416,856.</p>
Carl Albert Community Mental Health Center	<ul style="list-style-type: none"> Charges on the dual-eligible listing that were also on the MMIS data. 	\$2,681	<ul style="list-style-type: none"> Charges on the dual-eligible listing that were also on the MMIS data. 	\$5,717

Hospital	IP Charges Removed	Dollars	OP Charges Removed	Dollars
	<ul style="list-style-type: none"> Charges that had payments that equaled more than 40% of charges (indicative of insurance Payments). 	\$209	<ul style="list-style-type: none"> Charges that had payments that equaled more than 40% of charges (indicative of insurance Payments) 	\$1,811
Deaconess Hospital	<ul style="list-style-type: none"> Charges that had payments that equaled more than 40% of charges (indicative of insurance Payments). 	As a result of our testwork and extrapolation, charges totaling \$12,259 were removed.	<ul style="list-style-type: none"> Charges on the uninsured listing that were also on the MMIS data. Charges that had payments that equaled more than 40% of charges (indicative of insurance Payments). 	\$46,816 As a result of our testwork and extrapolation, charges totaling \$26,992 were removed.
Griffin Memorial Hospital	<ul style="list-style-type: none"> Charges that were not in the scope of MSP 2007. Charges on the uninsured listing that were also on the MMIS data. Charges on the dual-eligible listing that were also on the MMIS data. Charges for individuals that we identified as being Medicaid-eligible. 	\$422,816 \$69,440 \$90,272 \$837,744	<ul style="list-style-type: none"> This hospital did not provide o/p services 	
Integrus Baptist Bass Medical Center	<ul style="list-style-type: none"> Charges that had payments that equaled more than 40% of charges 	As a result of our testwork and extrapolation, charges	<ul style="list-style-type: none"> Charges on the uninsured listing that were also on the MMIS data. Charges that had 	\$34,140 As a result of our

Hospital	IP Charges Removed	Dollars	OP Charges Removed	Dollars
	(indicative of insurance Payments).	totaling \$140,916 were removed.	payments that equaled more than 40% of charges (indicative of insurance Payments).	testwork and extrapolation, charges totaling \$409,107 were removed.
Integrus Baptist Medical Center	<ul style="list-style-type: none"> Charges that insurance payments identified in the data provided by Integrus Baptist Medical Center. Charges that had payments that equaled more than 40% of charges (indicative of insurance Payments). 	As a result of our testwork and extrapolation, charges totaling \$1,018,709 were removed for these two reasons	<ul style="list-style-type: none"> Charges on the uninsured listing that were also on the MMIS data. Charges that insurance payments identified in the data provided by Integrus Baptist Medical Center. Charges that had payments that equaled more than 40% of charges (indicative of insurance Payments). 	<p>\$9,719</p> <p>As a result of our testwork and extrapolation, charges totaling \$1,724,225 were removed for these two reasons.</p>
Integrus Southwest Medical Center	<ul style="list-style-type: none"> Charges that insurance payments identified in the data provided by Integrus Southwest Medical Center. Charges that had payments that equaled more than 40% of charges (indicative of insurance Payments). 	As a result of our testwork and extrapolation, charges totaling \$19,868 were removed for these two reasons.	<ul style="list-style-type: none"> Charges on the uninsured listing that were also on the MMIS data. Charges that insurance payments identified in the data provided by Integrus Southwest Medical Center. Charges that had payments that equaled more than 40% of charges (indicative of insurance Payments). 	<p>\$33,411</p> <p>As a result of our testwork and extrapolation, charges totaling \$740,193 were removed for these two reasons.</p>
Medical Center of Southeastern Oklahoma	<ul style="list-style-type: none"> Charges on the uninsured listing that were also on the MMIS data. Charges on the 	<p>\$43,772</p> <p>\$25,268</p>	<ul style="list-style-type: none"> Charges on the uninsured listing that were also on the MMIS data. 	<p>\$56,156</p>

Hospital	IP Charges Removed	Dollars	OP Charges Removed	Dollars
	out-of-state Medicaid listing that were also on the MMIS data.			
Mercy Health Center	<ul style="list-style-type: none"> Charges on the uninsured listing that were also on the MMIS data. Charges on the out-of-state Medicaid listing that were also on the MMIS data. Charges that insurance payments identified in the data provided by Mercy Health Center. Charges that had payments that equaled more than 40% of charges (indicative of insurance Payments). 	<p>\$24,296</p> <p>\$170,608</p> <p>As a result of our testwork and extrapolation, charges totaling \$1,084,320 were removed for these two reasons.</p>	<ul style="list-style-type: none"> Charges that were not in the scope of MSP 2007. Charges on the uninsured listing that were also on the MMIS data. Charges on the out-of-state Medicaid listing that were also on the MMIS data. Charges that insurance payments identified in the data provided by Mercy Health Center. Charges that had payments that equaled more than 40% of charges (indicative of insurance Payments). 	<p>\$185,046</p> <p>\$20,423</p> <p>\$208,909</p> <p>As a result of our testwork and extrapolation, charges totaling \$1,168,291 were removed for these two reasons.</p>
Mercy Memorial Health Center	<ul style="list-style-type: none"> Charges on the uninsured listing that were also on the MMIS data. Charges on the 	<p>\$12,739</p> <p>\$4,026</p>	<ul style="list-style-type: none"> Charges on the uninsured listing that were also on the MMIS data. Charges on the 	<p>\$54,281</p> <p>\$86</p>

Hospital	IP Charges Removed	Dollars	OP Charges Removed	Dollars
	<p>dual-eligible listing that were also on the MMIS data.</p> <ul style="list-style-type: none"> Charges that insurance payments identified in the data provided by Mercy Memorial Health Center. Charges that had payments that equaled more than 40% of charges (indicative of insurance Payments). 	<p>As a result of our testwork and extrapolation, charges totaling \$438,037 were removed for these two reasons.</p>	<p>dual-eligible listing that were also on the MMIS data.</p> <ul style="list-style-type: none"> Charges that insurance payments identified in the data provided by Mercy Memorial Health Center. Charges that had payments that equaled more than 40% of charges (indicative of insurance Payments). 	<p>As a result of our testwork and extrapolation, charges totaling \$659,877 were removed for these two reasons.</p>
Midwest Regional Hospital	<ul style="list-style-type: none"> Charges that were duplicated in the uninsured data. Charges that were not in the scope of MSP 2007. Charges that insurance payments identified in the data provided by Midwest Regional Hospital. 	<p>\$1,026,057</p> <p>\$6,977,765</p> <p>\$2,084,874</p>	<ul style="list-style-type: none"> Charges that were duplicated in the uninsured data. Charges that were not in the scope of MSP 2007. Charges on the uninsured listing that were also on the MMIS data. Charges that insurance payments identified in the data provided by Midwest Regional Hospital. Charges that had payments that equaled more than 40% of charges (indicative of insurance Payments). 	<p>\$562,851</p> <p>\$6,172,119</p> <p>\$3,036</p> <p>\$255,480</p> <p>\$454,574</p>
Norman Regional Hospital	<ul style="list-style-type: none"> Charges that had payments that equaled more than 40% of charges 	<p>\$1,128,698</p>	<ul style="list-style-type: none"> Charges on the uninsured listing that were also on the MMIS data. Charges that had 	<p>\$916</p> <p>\$1,778,117</p>

Hospital	IP Charges Removed	Dollars	OP Charges Removed	Dollars
	(indicative of insurance Payments).		payments that equaled more than 40% of charges (indicative of insurance Payments).	
Oklahoma Youth Center	<ul style="list-style-type: none"> Charges that were not in the scope of MSP 2007. Charges on the uninsured listing that were also on the MMIS data. Charges that had payments that equaled more than 40% of charges (indicative of insurance Payments). 	<p>\$188,850</p> <p>\$645</p> <p>As a result of our testwork and extrapolation, charges totaling \$113,370 were removed.</p>	<ul style="list-style-type: none"> This hospital did not provide o/p services. 	
Saint Francis Hospital	<ul style="list-style-type: none"> Charges on the uninsured listing that were also on the MMIS data. Charges that had payments that equaled more than 40% of charges (indicative of insurance Payments). 	<p>\$160,688</p> <p>As a result of our testwork and extrapolation, charges totaling \$618,095 were removed.</p>	<ul style="list-style-type: none"> Charges that were not in the scope of MSP 2007. Charges on the uninsured listing that were also on the MMIS data. Charges that had payments that equaled more than 40% of charges (indicative of insurance Payments). 	<p>\$1,645,834</p> <p>\$140,414</p> <p>As a result of our testwork and extrapolation, charges totaling \$926,716 were removed.</p>
Southcrest Hospital	<ul style="list-style-type: none"> Charges on the out-of-state Medicaid listing that were also on the MMIS data. 	<p>\$47,061</p>	<ul style="list-style-type: none"> Charges that insurance payments identified in the data provided by 	<p>As a result of our testwork and extrapolation, charges totaling \$1,432,818 were</p>

Hospital	IP Charges Removed	Dollars	OP Charges Removed	Dollars
	<ul style="list-style-type: none"> Charges that insurance payments identified in the data provided by Southcrest Hospital. Charges that had payments that equaled more than 40% of charges (indicative of insurance Payments). 	As a result of our testwork and extrapolation, charges totaling \$2,721,762 were removed for these two reasons.	Southcrest Hospital. <ul style="list-style-type: none"> Charges that had payments that equaled more than 40% of charges (indicative of insurance Payments). 	removed for these two reasons.
St. Anthony Hospital	<ul style="list-style-type: none"> Charges on the uninsured listing that were also on the MMIS data. Charges that insurance payments identified in the data provided by St. Anthony Hospital. Charges that had payments that equaled more than 40% of charges (indicative of insurance Payments). 	\$9,669 As a result of our testwork and extrapolation, charges totaling \$1,006,454 were removed for these two reasons.	<ul style="list-style-type: none"> Charges on the uninsured listing that were also on the MMIS data. Charges that insurance payments identified in the data provided by St. Anthony Hospital. Charges that had payments that equaled more than 40% of charges (indicative of insurance Payments). 	\$34,191 As a result of our testwork and extrapolation, charges totaling \$263,296 were removed for these two reasons.
St. John Medical Center	<ul style="list-style-type: none"> Charges on the uninsured listing that were also on the MMIS data. Charges that had 	\$258,665 \$8,766,335	<ul style="list-style-type: none"> Charges on the uninsured listing that were also on the MMIS data. Charges that had 	\$11,240 \$7,127,456

Hospital	IP Charges Removed	Dollars	OP Charges Removed	Dollars
	insurance payments identified in the data provided by St. John Medical Center. <ul style="list-style-type: none"> Charges that had payments that equaled more than 40 % of the charges (indicative of insurance payments). 	\$1,482,124	insurance payments identified in the data provided by St. John Medical Center. <ul style="list-style-type: none"> Charges that had payments that equaled more than 40 % of the charges (indicative of insurance payments). 	\$8,160,075

Recommendation

OHCA should provide guidance to the DSH hospitals that clarifies the definition of uninsured persons, as well as costs and payments eligible to be included in the calculation of hospital-specific DSH payment limits as defined in Social Security Act 1923(g)(1)(A) and Title 42 Code of Federal Regulations (CFR) Part 455.304(d).

RECORD RETENTION

OHCA’s record retention policy lacks specific details on the types of DSH program documents that should be retained by it and by the DSH hospitals. Additionally, although OHCA required the providers to maintain necessary documents for the purpose of audit, many providers claimed that certain documents requested in conjunction with our procedures were not available or their accounting systems were not able to retrieve the data requested. The following nine hospitals provided minimal or none of the documentation requested. Therefore, we were not able to complete our procedures on these hospitals for MSP 2007:

- Woodward Regional Hospital
- Memorial Hospital of Texas County
- Elkview General Hospital
- Moore Medical Center
- Jane Phillips Nowata Health Center
- Roger Mills Memorial Health
- Haskell County Hospital
- Drumright Hospital
- Psych Solutions (aka Shadow Mountain Behavioral Health)

Recommendation

To ensure compliance with the DSH Rule in the future, OHCA should require DSH hospitals to retain adequate, accurate, and detailed information to support, for audit and regulatory purposes, data reported on their DSH applications. This information and record of data should include, at minimum, information listed on the attached *Schedule of Information and Records of Data*

Needed for DSH Audit. OHCA should also make hospitals aware that CMS suggests that providers would need to modify their accounting system to ensure documents, such as those needed to segregate uncompensated costs, are available for future audits.

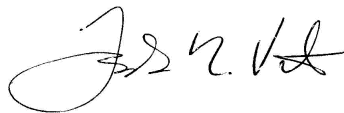
In addition, OHCA should consider revising its record retention policy to specify the types of records, such as DSH application packages, which should be retained for DSH programs, and the length of such retention.

MEDICAID STATE PLAN

We also noted the following areas for improvement to ensure compliance with the DSH Rule:

- The MSP can be enhanced with a detailed description of the methodology for calculating the hospital-specific DSH payment limit, as well as the costs and payments to be included in this calculation to ensure that hospital-specific DSH payment limits include only uncompensated costs for furnishing i/p and o/p hospital services to Medicaid-eligible individuals and individuals with no insurance or any other third-party coverage, instead of utilizing charity care charges;
- The definitions of “incurred inpatient and outpatient hospital costs [for furnishing inpatient hospital and outpatient hospital services to Medicaid-eligible individuals and individuals with no source of third-party coverage for the inpatient hospital and outpatient services they received]” can be further clarified to mirror that of the DSH Rule.
- The MSP can be enhanced with a detailed description of the eligible payments as specified in Social Security Act 1923(g)(1)(A) and Title 42 CFR Part 455.304(d) that should be applied against the calculated uncompensated cost,

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



Frank N. Vito, CPA
Partner

Enclosed: Provider Data Summary Schedule

Attached: Schedule of Information and Records of Data Needed for DSH Audit

CONFIDENTIAL AND PROPRIETARY

Schedule of Information and Records of Data Needed for DSH Audit

For the period of MSP rate year under review:

1. If a hospital provided non-emergency obstetric services, please provide the names of two obstetricians with staff privileges and their Unique Physician Identification Number (UPIN). If a hospital is classified as a rural hospital, two names and UPIN numbers of physicians of any specialty may be provided as long as the physician has staff privileges.
2. Summary and detailed Working Trial Balance.
3. Audited (if available) Financial Statements. Consolidated Financial Statements is acceptable if separate financial statements for the hospital under review are included.
4. Expenses and Revenue Mapping to Worksheet A and Worksheet C of the Medicare 2552-96 cost report.
5. If your hospital is a transplant facility, provide all transplants (Medicaid, uninsured, Medicare, and others) by organ, and note if reimbursed through Medicaid fee-for-service (FFS), Medicaid Managed Care, out-of-state, uninsured, etc.
6. Payer Code Listing.
7. A Crosswalk (mapping) of revenue codes to Medicare 2552-96 cost report's cost center line number for the following information: Medicaid Inpatient Routine Days, Medicaid Inpatient Charges, and Medicaid Inpatient Ancillary Services Charges.
8. A Crosswalk (mapping) of revenue codes to Medicare 2552-96 cost report's cost center line number for Medicaid Outpatient Ancillary Services.
9. A Crosswalk (mapping) of revenue codes to Medicare 2552-96 cost report's cost center line number for Self-Pay Inpatient Routine Days, Self-Pay Inpatient Routine Charges, and Self-Pay Inpatient Ancillary Services Charges.
10. A Crosswalk (mapping) of revenue codes to Medicare 2552-96 cost report's cost center line number for Self-Pay Outpatient Ancillary Services.
11. Summary listing of payments received by payer code during the cost reporting period that were received during the MSP years under review.
12. Detail listing of self-pay or private-pay (financial class) payments received during the MSP rate year under review. The listing is to include the following details:
 - Account Name
 - Patient Name
 - Financial Class
 - Payment Date
 - Payment Amount
 - Date of Admit
 - Date of Discharge

CONFIDENTIAL AND PROPRIETARY

13. Documentation related to inpatient services from Medicaid Managed Care Organizations which can either be:
 - A detailed log by revenue code for each patient with charges, days and payments for discharge dates for the cost reporting period that is within the MSP rate year; or
 - Detail and Summary reports from the various Medicaid Managed Care Organizations detailing patient specific activity including days, charges by revenue code, and payments.
14. Documentation related to outpatient services from Medicaid Managed Care Organizations which can either be:
 - A detailed log by revenue code for each patient with charges and payments for discharge dates for the cost reporting period that is within the MSP rate year; or
 - Detail and Summary reports from the various Medicaid Managed Care Organizations detailing patient specific activity including charges by revenue code and payments.
15. Documentation related to inpatient services from Out-of-state Medicaid State Agencies which can either be:
 - A detailed log by revenue code for each patient with charges, days and payments for discharge dates for the cost reporting period that is within the MSP rate year; or
 - Detail and Summary reports from the various State Medicaid Agencies detailing patient specific activity including days, charges by revenue code, and payments.
16. Documentation related to outpatient services from out-of-state Medicaid State Agencies which can either be:
 - A detailed log by revenue code for each patient with charges and payments for discharge dates for the cost reporting period that is within the MSP rate year; or
 - Detail and Summary reports from the various State Medicaid Agencies detailing patient specific activity including charges by revenue code and payments.
17. A log of all dual-eligible individuals that were seen as inpatients and outpatients with charges by revenue code and payments made by Medicare.
18. Documentation on Supplemental/Enhanced Medicaid payments made by the State. (Supplemental/Enhanced Medicaid payments include Upper Payment Limit payments, cost report settlements (tentative and/or final), additional payments for graduate medical education, and all Medicaid additional payments made for inpatient and outpatient services covered by DSH.)
19. Documentation on Supplemental/Enhanced Medicaid payments and DSH Payments that are received from Medicaid Managed Care Organizations. (Supplemental/Enhanced Medicaid payments include Upper Payment Limit payments, cost report settlements (tentative and/or final), additional payments for graduate medical education, and all Medicaid additional payments made for inpatient and outpatient services covered by DSH.)

CONFIDENTIAL AND PROPRIETARY

20. Documentation on Supplemental/Enhanced Medicaid payments and DSH Payments that are received from out-of-state Medicaid Agencies. (Supplemental/Enhanced Medicaid payments include Upper Payment Limit payments, cost report settlements (tentative and/or final), additional payments for graduate medical education, and all additional Medicaid payments made for inpatient and outpatient services covered by DSH.)
21. Documentation detailing payment of intergovernmental transfers, if applicable.
22. Documentation detailing the recording of payments received for all DSH payments received from the State.
23. If applicable, listing of Federal Section 1011 payments (federal payments for treatment of eligible undocumented aliens) detailing payments received during the MSP rate year under review. Documentation should be detailed by patient with account numbers
24. A log of all Medicaid-eligible inpatient and outpatient accounts by revenue code that was not billed to Medicaid. The log should include patient information on charges and payments if payments were made by third party liability.
25. Documentation supplied to Medicare Intermediary to support Medicaid-eligible days reported on the Medicare cost report.
26. Inpatient detail listing of uninsured charges by patient.
27. Outpatient detail listing of uninsured charges by patient.
28. The audited electronic cost report form Medicare for your cost report years covering MSP 2007. If you not have the electronic version, then a scanned copy along with the adjustment from Medicare and a copy of the Notice of Program Reimbursement (NPR) letter that accompanies the audited cost report.

The following information should be retained for items 13 -17, 26 and 27:

- Account Number
- Medical Record Number
- Patient Name
- Date of Service
- Admit Date
- Discharge Date
- Primary Payer
- Secondary Payer
- Hospital Charges
- Professional Charges
- Primary Payer Payments
- Secondary Payer Payments
- Patient Payments