TO RECEIVE CPE CREDIT

- You must respond to at least 3 of the 4 polling questions per CPE hour
- You must be logged in for a minimum of 50 minutes per every CPE hour in order to receive CPE credit

FORV/S

Meet the Presenters

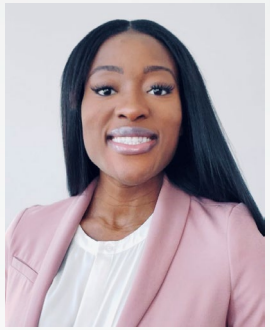
Danielle Solomon
National Industry Leader
danielle.solomon@forvis.com

Norman Mosrie
Partner
norman.mosrie@forvis.com

Brad Brotherton
Partner
brad.brotherton@forvis.com

Andy Page
Partner
andy.page@forvis.com

Craig Tolbert
Principal
craig.tolbert@forvis.com



Lilly Gillespie
Director
lilly.gillespie@forvis.com

Valorie Clouse
Senior Managing Consultant
valorie.clouse@forvis.com

FORVIS

DISCLAIMER

The educational materials provided herein, & the topics covered in this session are based on guidelines established by the Centers for Medicare & Medicaid Services (CMS).

These materials were created to provide information regarding leading practices, service code regulations, impact on pay for performance, & additional strategies. Materials relied upon the date of this report & education, would need to be evaluated further for continued applicability as regulations are updated frequently. **FORVIS** has no contractual obligation to update these materials & disclaims all liability relating thereto.

We have created these materials subject to consulting standards, not attest standards & our activities do not constitute an audit &, accordingly, we are not issuing an opinion or providing assurance relative to the subject matter.

FORVIS

AGENDA

- Brief Recap
- Panel Discussion
- Top Ten Takeaways
- Q&A

FORVIS

Telehealth Insights

PERMANENT MEDICARE CHANGES

- Federally Qualified Health Centers (FQHCs) & Rural Health Centers (RHCs) can serve as a distant site provider for *behavioral/mental telehealth* services
- Medicare patients can receive telehealth services for *behavioral/mental healthcare* in their homes
- There are no geographic restrictions for originating site for behavioral/mental telehealth services
- Behavioral/mental telehealth services can be delivered using audio-only communication platforms
- Rural hospital emergency departments are accepted as an originating site

FORVIS

Sources: Consolidated Appropriations Act, 2021 (PDF), Consolidated Appropriations Act, 2022 (PDF), CMS CY 2022 Physician Fee Schedule (PDF), CMS CY 2023 Physician Fee Schedule (PDF) Telehealth policy changes after the COVID-19 public health emergency | Telehealth.HHS.gov

Temporary Flexibilities Expiring on December 31, 2024

Federally Qualified Health Center (FQHC)/Rural Health Clinic (RHC) can serve as a distant site provider for non-behavioral/mental telehealth services

Medicare patients can receive telehealth services authorized in the *Calendar Year 2023 Medicare Physician Fee Schedule* in their home

There are no geographic restrictions for originating site for non-behavioral/mental telehealth services

Some non-behavioral/mental telehealth services can be delivered using audio-only communication platforms

An in-person visit within six months of an initial behavioral/mental telehealth service, & annually thereafter, is not required

Telehealth services can be provided by a physical therapist, occupational therapist, speech language pathologist, or audiologist

FORVIS

Source: Consolidated Appropriations Act, 2023 (PDF)

Temporary Flexibilities Expiring on May 11, 2023

- Telehealth can be provided as an excepted benefit
- Medicare-covered providers may use any non-public facing application to communicate with patients without risking any federal penalties — even if the application isn't in compliance with the Health Insurance Portability and Accountability Act of 1996 (HIPAA)
- During the COVID-19 public health emergency (PHE), authorized providers can prescribe controlled substances via telehealth, without the need for an in-person medical evaluation. The Administration's plan is to end the COVID-19 public health emergency on May 11, 2023
- During the public health emergency, CMS waived the "established patient" requirement & allowed providers to bill for remote patient monitoring (RPM) for new patients. Once the PHE ends, CMS will require that RPM services be furnished only to established patients
  - CMS' statements suggest after the PHE the physician must first conduct a new patient evaluation & management service before rendering RPM to such patient

FORVIS

Source: Guidance on How the HIPAA Rules Permit to Use Remote Communication Technologies for Audio-Only Telehealth; Families First Coronovirus Response Act and Coronavirus Response Act and Coronavirus Aid, Relief, and Economic Security Act Implementation; Telehealth policy changes after the COVID-19 public health emergency | Telehealth.HHS.gov

Senior Living & Long-Term Care Impacts

The “PHE Experience” for Long-Term Care Providers

- Impact to Operations
- Changes in Billing & Revenue Cycle Procedures
- Clinical Impacts of COVID Vaccines, Testing, Outbreaks, Infection Control
- The Unknown for Third-Party Reimbursement

FORV/S

PHE Impacts on Operations/Billing/Clinical/Reimbursement

COVID REPORTING

- SNFs Will Continue to Report Infections & Vaccination Status to **CDC**
- **Family Reporting No Longer Applicable as of May 1st Subject to New CDC Guidance**
- **COVID STAFF VACCINATION** Will End Subject to New CDC Guidance From May 1st

NURSE AIDE TRAINING

- Nurse Aides Will Have Four Months From the End of PHE to Complete Training/Certification (1135 Waiver)

STATE MEDICAID "UNWINDING" OF PHE

- Income Eligibility Determination
- Disenrollment
- Patient Resource Changes
- State-Specific. 12 Month Window to Unwind

1135 BILLING IMPACTS

- Three Day Qualifying Stay
- 100 Day Benefit Period (60 Day Recovery)
- Vaccine Billing – Consolidated Billing Rules

CLINICAL IMPACTS

- Pre-Admission Screening & Resident Review (PASRR) – Waiver for Completion Ending
- Resident Transfer & Discharge Waivers Ending
- Access to Vaccines, Tests, Supplies After Some Programs Expire With the PHE

TELEHEALTH

- Location Requirement Waiver During PHE
- Consolidated Appropriations Act Extend the Flexibilities Through December 31, 2024

STATE MEDICAID REIMBURSEMENT

- States Lose the Ability to Extend Add-Ons or Supplemental Payments Tied to PHE
- Creates State Budget Constraints for FY2024 Budget Cycles

FORVIS

Regulatory Reimbursement Focus

PHE EXPIRATION – REIMBURSEMENT CONSIDERATIONS

Medicaid Revalidation Process Restarted on April 1, 2023

- Anticipated Impact on Collections
- Additional Burden on Business Office Teams
- Hospital 340B Threshold Considerations

FORVIS

PHE Expiration Reimbursement Considerations

Hospitals & Health Systems

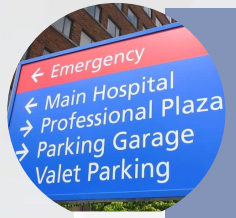
- 20% Increase in Reimbursement for COVID Claims Expires as of End of PHE
- Inpatient – New COVID-19 Treatments Add-On Payment (NCTAP) Expires as of December 31, 2023
- Outpatient – APC Bundling of New COVID-19 Treatments Will Begin After PHE Expires

PHE Expiration Reimbursement Considerations

Hospitals & Health Systems

- Medicare-Dependent Hospital (MDH) Criteria
  - Available Bed & Medicare % Calculations
- Sole Community Hospital (SCH) Mileage Criteria
- Critical Access Hospital (CAH) Criteria
  - Available Bed, ALOS Calculations, & Location Criteria
- SCH & MDH Should Reconsider if Volume Decline Adjustment Request Is Applicable

PHE Expiration Reimbursement Considerations



Hospitals & Health Systems

- Teaching Hospitals
  - Intern to Available Bed Calculations
  - Considerations for Resident Time at Alternative Locations or Other Hospitals
  - Psych & Rehab Teaching Adjustments Have Been Protected During PHE, but Will Resume Historical Approach After PHE Ends

Cost Reporting Timelines

Expectation of Reduced Flexibility for Cost Report Extensions Beyond Five-Month Deadline

FORVIS

Revenue Cycle & Waivers Insights

PHE End Countdown Series

Preparing Providers

Encourage retention & transition

Educate & prepare workforce

Establish connections with local stakeholders

FORVIS

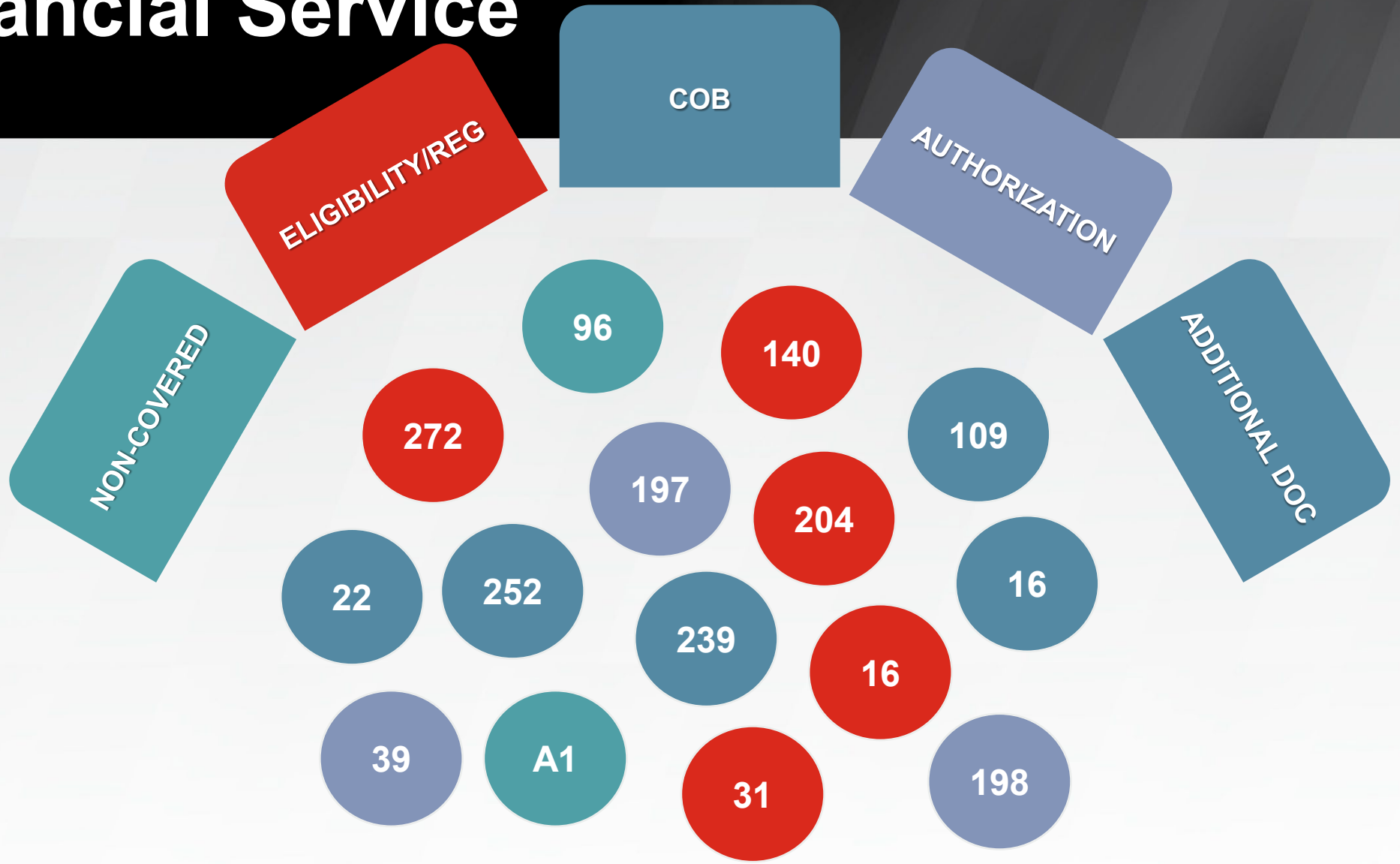
Patient Access

Verify Insurance

FORVIS

Patient Financial Service

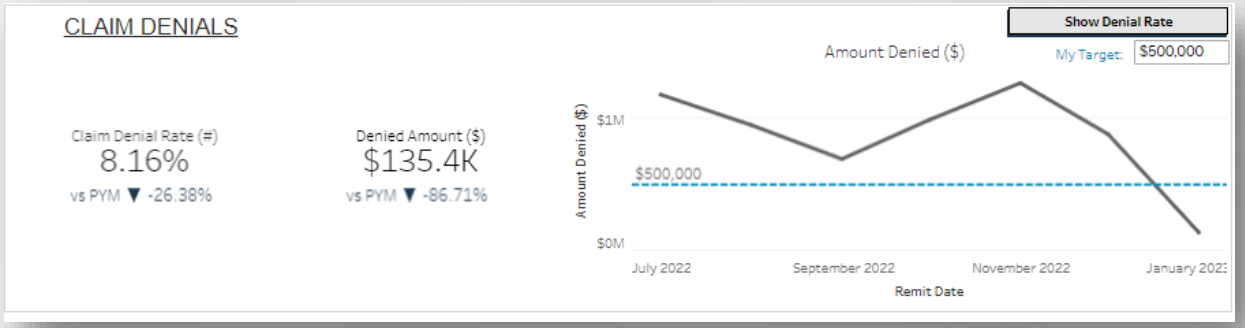
- Claims Adjustment Reason Codes (CARC)
- Remittance Advice Remark Codes (RARC)

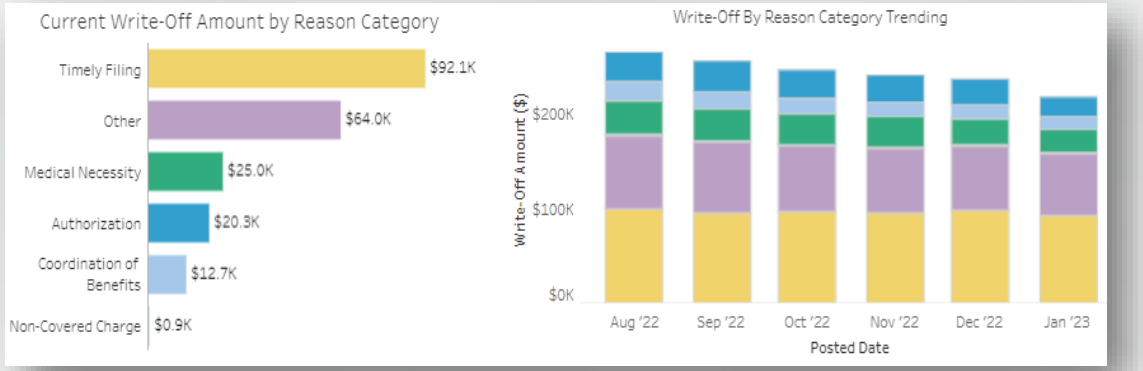


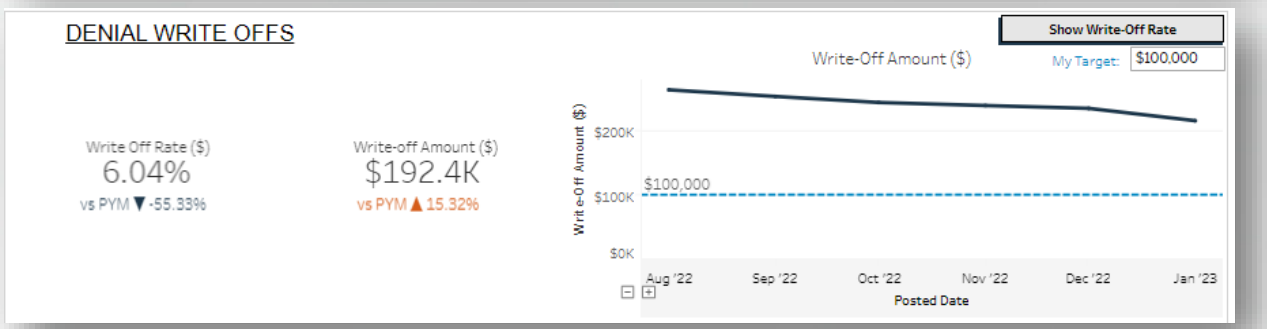
FORVIS

Denials Scorecard & Dashboard

Implement an executive level to monitor improvements for visibility into baselines, targets, & industry benchmarks





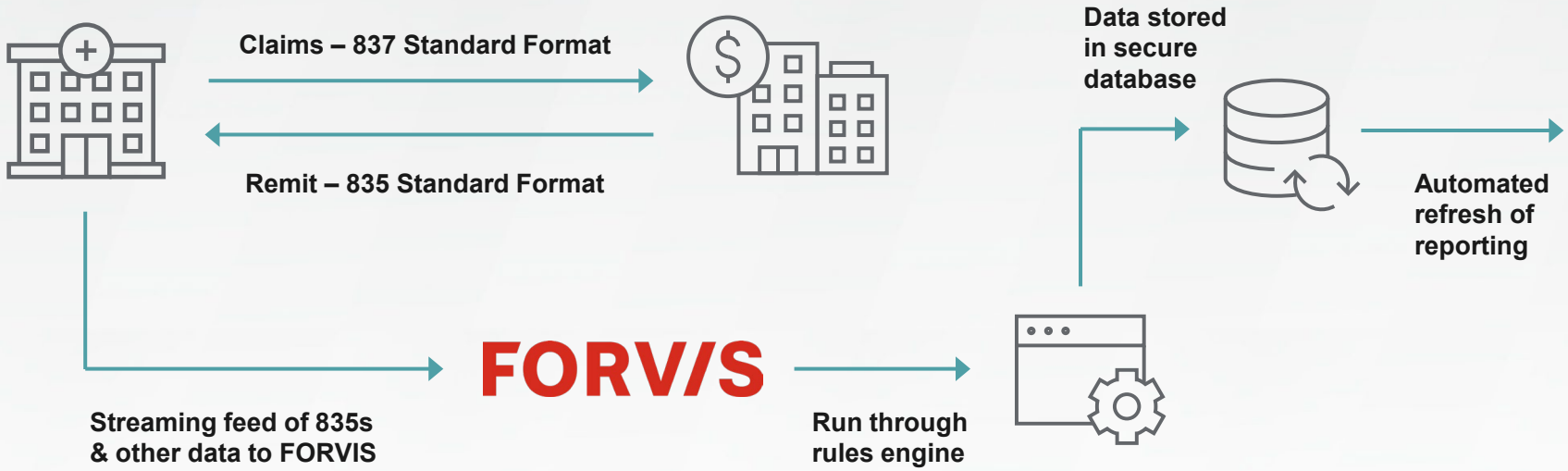


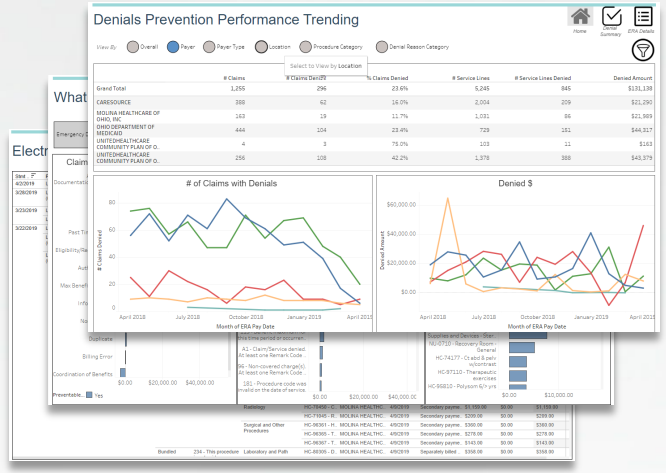
Source: FORVIS Denial Monitoring Tool

FORVIS

FORVIS' Denials Management Monitoring Approach

- FORVIS receives an automated feed of the organizational electronic insurance claim response data (835s) & uses a rules engine to turn this information into timely meaningful insights to help support identification of root cause issues driving denials
- Rapid initial installation timeline (average four weeks)





Meaningful visuals & reporting useful for all levels & areas within organization to prevent claim denials (Operational, Financial, Clinical)

- *Source: FORVIS Denial Solution Dashboard Demo*

FORVIS

Accounting & Financial Reporting Considerations

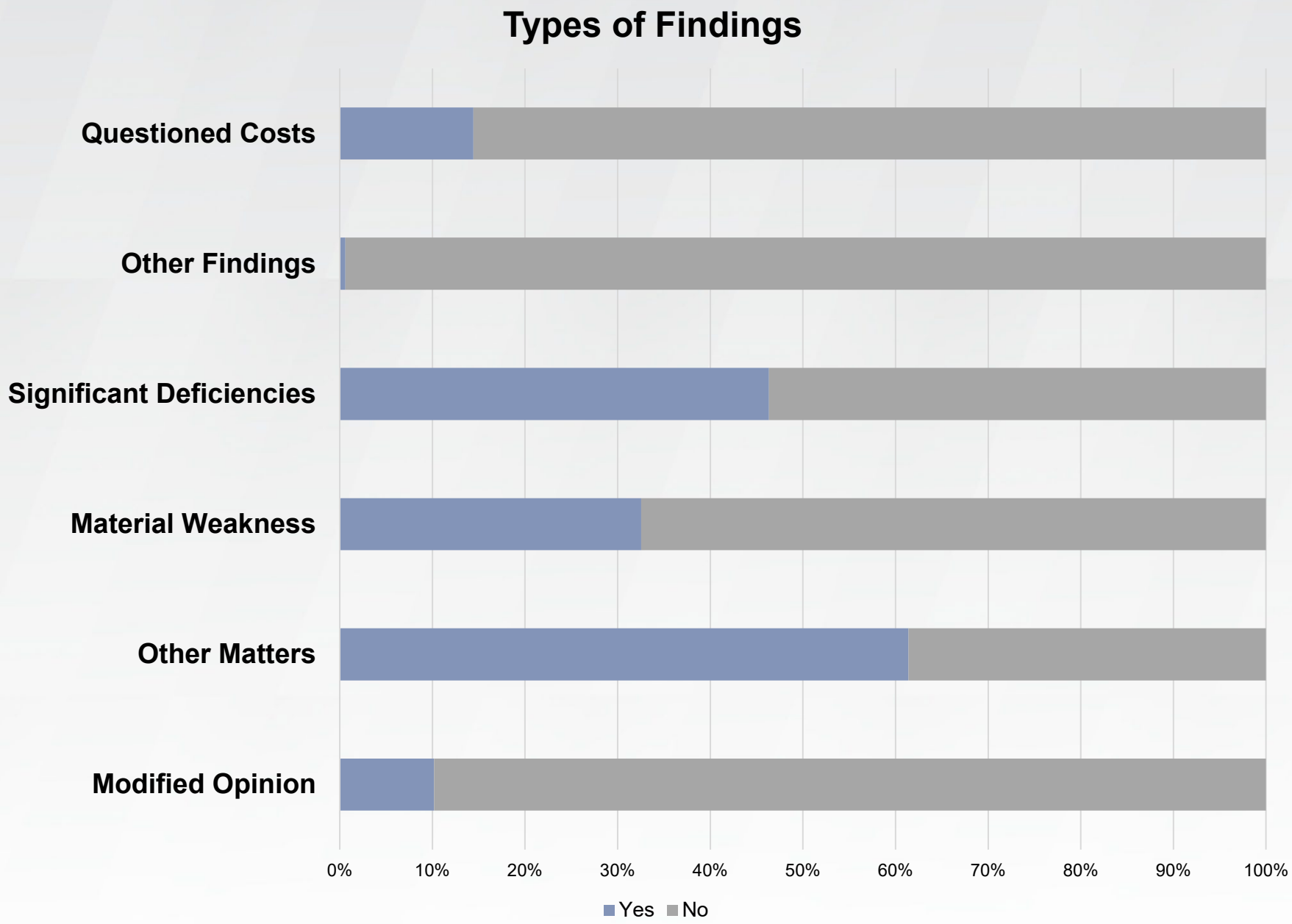
Payment Received Period, Period of Availability, & Portal Reporting Period Summary

Period	Payment Received Period	Period of Availability Eligibility for Eligible Expenses	Period of Availability for Lost Revenues	Reporting Time Period
1	April 10, 2020 to June 30, 2020	January 1, 2020 to June 30, 2021	January 1, 2020 to June 30, 2021	July 1, 2021 to September 30, 2021
2	July 1, 2020 to December 31, 2020	January 1, 2020 to December 31, 2021	January 1, 2020 to December 31, 2021	January 1, 2022 to March 31, 2022
3	January 1, 2021 to June 30, 2021	January 1, 2020 to June 30, 2022	January 1, 2020 to June 30, 2022	July 1, 2022 to September 30, 2022
4	July 1, 2021 to December 31, 2021	January 1, 2020 to December 31, 2022	January 1, 2020 to December 31, 2022	January 1, 2023 to March 31, 2023
5	January 1, 2022 to June 30, 2022	January 1, 2020 to June 30, 2023	January 1, 2020 to June 30, 2023	July 1, 2023 to September 30, 2023
6	July 1, 2022 to December 31, 2022	January 1, 2020 to December 31, 2023	January 1, 2020 to June 30, 2023	January 1, 2024 to March 31, 2024
7	January 1, 2023 to June 30, 2023	January 1, 2020 to June 30, 2024	January 1, 2020 to June 30, 2023	July 1, 2024 to September 30, 2024
8	July 1, 2023 to December 31, 2023	January 1, 2020 to December 31, 2024	January 1, 2020 to June 30, 2023	January 1, 2025 to March 31, 2025
9	January 1, 2024 to June 30, 2024	January 1, 2020 to June 30, 2025	January 1, 2020 to June 30, 2023	July 1, 2025 to September 30, 2025

FORVIS

PRF Continues to Be a High-Risk Program

- Findings higher than post-pandemic
- Type A or Type B?



HRSA Audit Period

Period	Payment Received Period	Period of Eligibility for Eligible Expenses	Period of Availability for Lost Revenues	Reporting Time Period	HRSA Audit Period
1	April 10, 2020 to June 30, 2020	January 1, 2020 to June 30, 2021	January 1, 2020 to June 30, 2021	July 1, 2021 to September 30, 2021	Up to September 30, 2024
2	July 1, 2020 to December 31, 2020	January 1, 2020 to December 31, 2021	January 1, 2020 to December 31, 2021	January 1, 2022 to March 31, 2022	Up to March 31, 2025
3	January 1, 2021 to June 30, 2021	January 1, 2020 to June 30, 2022	January 1, 2020 to June 30, 2022	July 1, 2022 to September 30, 2022	Up to September 30, 2025
4	July 1, 2021 to December 31, 2021	January 1, 2020 to December 31, 2022	January 1, 2020 to December 31, 2022	January 1, 2023 to March 31, 2023	Up to March 31, 2026
5	January 1, 2022 to June 30, 2022	January 1, 2020 to June 30, 2023	January 1, 2020 to June 30, 2023	July 1, 2023 to September 30, 2023	Up to September 30, 2026
6	July 1, 2022 to December 31, 2022	January 1, 2020 to December 31, 2023	January 1, 2020 to June 30, 2023	January 1, 2024 to March 31, 2024	Up to March 31, 2027
7	January 1, 2023 to June 30, 2023	January 1, 2020 to June 30, 2024	January 1, 2020 to June 30, 2023	July 1, 2024 to September 30, 2024	Up to September 30, 2027
8	July 1, 2023 to December 31, 2023	January 1, 2020 to December 31, 2024	January 1, 2020 to June 30, 2023	January 1, 2025 to March 31, 2025	Up to March 31, 2028
9	January 1, 2024 to June 30, 2024	January 1, 2020 to June 30, 2025	January 1, 2020 to June 30, 2023	July 1, 2025 to September 30, 2025	Up to September 30, 2028

FORVIS

Office of Inspector General (OIG) Audit Activity

OIG's right to audit HHS Provider Relief Funding

30 hospitals/health systems selected in fall 2022

30 home care/ hospice organizations selected in spring 2023

FORVIS

FORVIS™

Panel:

May 11 & Beyond

PHE End Countdown Series

FORVIS™

Top 10 Takeaways

PHE End Countdown Series

TOP 10 TAKEAWAYS

1. The healthcare industry has changed as a result of the PHE
2. Flexibilities available during the PHE will diminish
3. Lessons learned during the PHE will continue to drive future health reform
4. Access to Federal Health Care Programs Resources could be impacted (Medicaid & Medicare Eligibility Verification)
5. Telehealth services will continue to evolve & become even more prevalent in the industry
6. Infection Control Procedures have permanently changed
7. Providers must think differently about strategic planning & related target operating models to enable longer term enterprise vision while providing value to their communities
8. The end of the PHE will have real financial, operational, & compliance impacts for healthcare organizations
9. PRF funding is the gift that keeps on giving! Now there are nine defined periods of availability & reporting
10. Audit Alert: "Preparation is the key to success," Alexander Graham Bell

FORV/S

CONTINUING PROFESSIONAL EDUCATION (CPE) CREDIT

FORVIS, LLP 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.nasbaregistry.org

FORVIS

CPE CREDIT

- CPE credit may be awarded upon verification of participant attendance
- For questions, concerns, or comments regarding CPE credit, please email FORVIS at cpecompliance@forvis.com

FORVIS

FORVIS™

THANK YOU!

forvis.com

FORVIS

Assurance / Tax / Advisory