

**Report on Disproportionate Share Hospital Verifications
(With Independent Accountant's Report Thereon)**

**State of Oklahoma
Department of Health Care Authority
4345 N. Lincoln Blvd.
Oklahoma City, Oklahoma 73105**

DSH Year Ended 9/30/2018

Prepared by:



**MYERS AND
STAUFFER_{L.C.}**
CERTIFIED PUBLIC ACCOUNTANTS

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**Independent Accountant's Report
and
Report on DSH Verifications**



**MYERS AND
STAUFFER** LC
CERTIFIED PUBLIC ACCOUNTANTS

Oklahoma Health Care Authority
Oklahoma City, Oklahoma

Independent Accountant's Report

We have examined the state of Oklahoma's compliance with Disproportionate Share Hospitals (DSH) payment requirements listed in the Report on DSH Verifications as required by 42 CFR §455.301 and §455.304(d) for the year ended September 30, 2018. The state of Oklahoma is responsible for compliance with federal Medicaid DSH program requirements. Our responsibility is to express an opinion on the state of Oklahoma's compliance with federal Medicaid DSH program requirements based on our examination.

Our examination was conducted in accordance with 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, as well as General DSH Audit and Reporting Protocol as required by 42 CFR §455.301 and §455.304(d). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the state of Oklahoma complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the state of Oklahoma complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination was conducted for the purpose of forming an opinion on the state of Oklahoma's compliance with federal Medicaid DSH program requirements included in the Report on DSH Verifications. The Schedule of Annual Reporting Requirements provided in accordance with 42 CFR §447.299 is presented for purposes of additional analysis and is not a required part of the Report on DSH Verifications. Such information has not been subjected to the procedures applied in the examination of the Report on DSH Verifications, and accordingly, we express no opinion on it.

Our examination does not provide a legal determination on the state of Oklahoma's compliance with federal Medicaid DSH requirements.

Title 42 of the Code of Federal Regulations, section 447.299, requires that Medicaid uncompensated care cost be reported net of third-party payments, including those received from Medicare and private insurance. However, on December 31, 2018, the Centers for Medicare and Medicaid Services (CMS) issued additional guidance indicating that the regulation and additional guidance related to including Medicare and private insurance payments does not apply to hospital services prior to June 2, 2017. As such, Medicare and private insurance payments for services prior to June 2, 2017 are not included in the calculation of total uncompensated care costs presented in the Report on DSH Verifications.

In our opinion, except for the effect of the items described in the Schedule of Data Caveats Relating to the DSH Verifications, the Report on DSH Verifications presents fairly, in all material respects, the state of Oklahoma's compliance with federal Medicaid DSH program requirements addressed by the DSH verifications for the year ending September 30, 2018.

In accordance with Government Auditing Standards, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the state of Oklahoma's compliance with federal Medicaid DSH program requirements, as it relates to the six DSH verifications set forth in 42 CFR §455.301 and §455.304(d). We are also required to report on the findings with conclusions and recommendations. We performed our examination to express an opinion on the state of Oklahoma's compliance with federal Medicaid DSH program requirements and not for the purpose of expressing an opinion on the effectiveness of the state of Oklahoma's internal control or on compliance and other matters; accordingly we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and these findings are described in the accompanying Schedule of Data Caveats Relating to the DSH Verifications.

This report is intended solely for the information and use of the Oklahoma Health Care Authority, the State Legislature, hospitals participating in the State DSH program, and CMS as required under 42 CFR §455.304 and is not intended to be, and should not be, used by anyone other than these specified parties and for the specified purpose contained in 42 CFR §455.304.

Myers and Stauffer LC
December 10, 2021
Austin, Texas

State of Oklahoma Disproportionate Share Hospital (DSH)
Report on DSH Verifications
For the Year Ended September 30, 2018

As required by 42 CFR §455.304(d), the state of Oklahoma must provide an annual independent certified examination report verifying the following items with respect to its disproportionate share hospital (DSH) program.

Verification 1: Each hospital that qualifies for a DSH payment in the State was allowed to retain that payment so that the payment is available to offset its uncompensated care costs for furnishing inpatient hospital and outpatient hospital services during the Medicaid State plan rate year to Medicaid eligible individuals and individuals with no source of third party coverage for the services in order to reflect the total amount of claimed DSH expenditures.

Findings: The results of testing performed related to this verification are summarized in the Report on DSH Verifications (table) included with this report.

Verification 2: The DSH payments made in the Medicaid State plan rate year must be measured against the actual uncompensated care cost in that same Medicaid State plan rate year. The actual uncompensated care costs for the Medicaid State plan rate year have been calculated and compared to the DSH payments made. Uncompensated care costs for the Medicaid State plan rate year were calculated in accordance with Federal Register/Vol. 73, No. 245, December 19, 2008, Federal Register/Vol. 79, No. 232, December 3, 2014, and Federal Register/Vol. 82, No. 62, April 3, 2017.

Findings: The results of testing performed related to this verification are summarized in the Report on DSH Verifications (table) included with this report.

Verification 3: Only uncompensated care costs of furnishing inpatient and outpatient hospital services to Medicaid eligible individuals and individuals with no third party coverage for the inpatient and outpatient hospital services they received as described in Section 1923(g) (1) (A) of the Act are eligible for inclusion in the calculation of the hospital-specific disproportionate share limit payment limit, as described in Section 1923 (g) (1) (A) of the Act.

Findings: The total uncompensated care costs reflected in the Report on DSH Verifications (table) reflects the uncompensated care costs of furnishing inpatient and outpatient hospital services to Medicaid eligible individuals and individuals with no third party coverage for the inpatient and outpatient hospital services received.

Verification 4: For purposes of this hospital-specific limit calculation, any Medicaid payments (including regular Medicaid fee-for-service rate payments, supplemental/enhanced Medicaid payments, and Medicaid managed care organization payments) made to a disproportionate share hospital for furnishing inpatient hospital and outpatient hospital services to Medicaid eligible individuals, which are in excess of the Medicaid incurred costs of such services, are applied against the uncompensated

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care costs of furnishing inpatient hospital and outpatient hospital services to individuals with no source of third party coverage for such services.

Findings: In calculating the hospital-specific DSH limit represented in the Report on DSH Verifications (table), if a hospital had total Medicaid payments in excess of the calculated Medicaid cost, the excess was used to reduce the total uncompensated care costs.

Verification 5: Any information and records of all of its inpatient and outpatient hospital service costs under the Medicaid program; claimed expenditures under the Medicaid program; uninsured inpatient and outpatient hospital service costs in determining payment adjustments under this Section; and any payments made on behalf of the uninsured from payment adjustments under this Section have been separately documented and retained by the State.

Findings: The state of Oklahoma has retained documentation of costs and payments associated with calculating the hospital-specific DSH limits contained in this report. The State retains cost data through the collection of cost reports; Medicaid expenditure data through the MMIS and other documentation; and uninsured data through the DSH payment calculations and DSH examination.

Verification 6: The information specified in verification 5 above includes a description of the methodology for calculating each hospital's payment limit under Section 1923(g) (1) of the Act. Included in the description of the methodology, the audit report must specify how the State defines incurred inpatient hospital 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.

Findings: Our examination identified that the information specified in the 2018 Medicaid State plan provides a description of the methodology for calculating each hospital's DSH payment but does not provide a description of the methodology for calculating hospital-specific DSH limits. Using documentation provided by the State and through discussions with OHCA personnel, we have been able to document the methodology for calculating hospital-specific DSH limits. The State relies on the Oklahoma Administrative Code for the definitions of inpatient hospital and outpatient hospital Medicaid reimbursable services when calculating the hospital-specific DSH limits.

State of Oklahoma Disproportionate Share Hospital (DSH)
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Oklahoma Administrative Code defines inpatient hospital services as follows:

- (a) Covered hospital inpatient services are those medically necessary services which require an inpatient stay ordinarily furnished by a hospital for the care and treatment of inpatients and which are provided under the direction of a physician or dentist in an institution approved under OAC:317:30:5-40.1(a) or (b). Claims for inpatient admissions in acute care or critical access hospitals are reimbursed the lesser of the billed charges or the Diagnosis Related Groups (DRG) amount.
- (b) Inpatient status. OHCA considers a member an inpatient when the member is admitted to the hospital and is counted in the midnight census. In situations when a member inpatient admission occurs and the member dies, is discharged following an obstetrical stay, or is transferred to another facility on the day of admission, the member is also considered an inpatient of the hospital.
 - (1) Same day admission. If a member is admitted and dies before the midnight census on the same day of admission, the member is considered an inpatient.
 - (2) Same day admission/discharge - obstetrical and newborn stays. A hospital stay is considered inpatient stay when a member is admitted and delivers a baby, even when the mother and baby are discharged on the date of admission (i.e., they are not included in the midnight census). This rule applies when the mother and/or newborn are transferred to another hospital.
 - (3) Same day admission/discharges other than obstetrical and newborn stays. In the event a member is admitted as an inpatient, but is determined to not qualify for an inpatient payment based on OHCA criteria, the hospital may bill on an outpatient claim for the ancillary services provided during that time.
 - (4) Discharges and Transfers. A hospital inpatient is considered discharged from a hospital paid under the DRG-based payment system when:
 - (A) The patient is formally released from the hospital; or
 - (B) The patient dies in the hospital; or
 - (C) The patient is transferred to a hospital that is excluded from the DRG-based payment system, or transferred to a distinct part psychiatric or rehabilitation unit of the same hospital. Such instances will result in two or more claims. Effective January 1, 2007, distinct part psychiatric and rehabilitation units excluded from the Medicare Prospective Payment System (PPS) of general medical surgical hospitals will require a separate provider identification number.

State of Oklahoma Disproportionate Share Hospital (DSH)
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Oklahoma Administrative Code defines outpatient hospital services as follows:

- (a) Hospitals providing outpatient hospital services are required to meet the same requirements that apply to OHCA contracted, non-hospital providers performing the same services. Outpatient services performed outside the hospital facility are not reimbursed as hospital outpatient services.
- (b) Covered outpatient hospital services must meet all of the criteria listed in (1) through (4) of this subsection.
 - (1) The care is directed by a physician or dentist.
 - (2) The care is medically necessary.
 - (3) The member is not an inpatient (see OAC 317:30-5-41).
 - (4) The service is provided in an approved hospital facility.
- (c) Covered outpatient hospital services are those services provided for a member who is not a hospital inpatient. A member in a hospital may be either an inpatient or an outpatient, but not both (see OAC 317:30-5-41).
- (d) In the event a member is admitted as an inpatient, but is determined to not qualify for an inpatient payment based on OHCA criteria, the hospital may bill on an outpatient claim for the ancillary services provided during that time.
- (e) Separate payment is made for prosthetic devices inserted during the course of surgery when the prosthetic devices are not integral to the procedure and are not included in the reimbursement for the procedure itself.
- (f) Physical, occupational, and speech therapy services are covered when performed in an outpatient hospital based setting. Coverage is limited to one evaluation/re-evaluation visit (unit) per discipline per calendar year and 15 visits (units) per discipline per date of service per calendar year. Claims for these services must include the appropriate revenue code(s).

State of Oklahoma Disproportionate Share Hospital (DSH)
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Notes to Findings:

Treatment of Third Party Payers (TPP) in Calculating Uncompensated Care Costs (UCC)

Per the CMS bulletin released on August 18, 2020, the DSH examination has been completed based on recommended Method #2 in combination with the CMS "Additional Information of the DSH Reporting and Audit Requirements – Part 2," #21 methodology for pro-rating cost report periods to the state fiscal year. Each hospital's applicable TPP payments have been determined by pro-rating the TPP payments for the entire cost report period overlapping the state plan rate year (SPRY) to reflect the partial cost report period on or after June 2, 2017. This percentage of the cost report period occurring on or after June 2, 2017 was computed based on the number of days within the cost report period that occurred on or after June 2, 2017 divided by the total number of days within the entire cost report year. The resulting fraction was then applied to the total cost report period TPP payments. The cost report period UCC was then prorated to the SPRY. The hospital's Medicaid and uninsured costs for the entire SPRY have only been offset by the portion of the TPP payments attributed to the percentage of the overlapping cost report period on or after June 2, 2017.

State of Oklahoma
Report on DSH Verifications (table)
For the Medicaid State Plan Rate Year Ended September 30, 2018

Hospital	Verification #1	Verification #2			Verification #3	Verification #4	Verification #5	Verification #6	
	Was Hospital Allowed to Retain DSH Payment?	DSH Payment for Medicaid State Plan Rate Year (In-State and Out-of-State)	Total Uncompensated Care Costs for Medicaid State Plan Rate Year	DSH Payment Under or <Over> Total Uncompensated Care Costs (UCC)	DSH Payment Complies with the Hospital-Specific DSH Limit	Were only I/P and O/P Hospital Costs to Medicaid eligible and Uninsured Included in UCC?	If Medicaid Payments were in excess of Medicaid cost was the Total UCC reduced by this amount?	Have all claimed expenditures and payments for Medicaid and Uninsured been documented and retained?	Does the retained documentation include a description of the methodology used to calculate the UCC?
AHS SOUTHCREST HOSPITAL, LLC	Yes	584,326	5,531,309	4,946,983	Yes	Yes	Yes	Yes	Yes
ALLIANCEHEALTH DEACONESS	Yes	607,738	5,994,067	5,386,329	Yes	Yes	Yes	Yes	Yes
ALLIANCEHEALTH DURANT	Yes	651,025	1,029,080	378,055	Yes	Yes	Yes	Yes	Yes
BAILEY MEDICAL CENTER LLC	Yes	163,314	891,935	728,621	Yes	Yes	Yes	Yes	Yes
CLINTON HMA LLC	Yes	164,842	1,123,877	959,035	Yes	Yes	Yes	Yes	Yes
COMANCHE COUNTY MEMORIAL HOSPITAL	Yes	904,514	(4,286,989)	(904,514)	No	Yes	Yes	Yes	Yes
DRUMRIGHT REGIONAL HOSPITAL	Yes	86,508	40,085	(46,423)	No	Yes	Yes	Yes	Yes
DUNCAN REGIONAL HOSPITAL	Yes	414,962	(92,120)	(414,962)	No	Yes	Yes	Yes	Yes
FAIRFAX COMMUNITY HOSPITAL	Yes	48,062	(46,186)	(48,062)	No	Yes	Yes	Yes	Yes
GREAT PLAINS REGIONAL MEDICAL CENTER	Yes	198,886	1,301,318	1,102,432	Yes	Yes	Yes	Yes	Yes
HASKELL COUNTY COMMUNITY HOSPITAL	Yes	84,588	226,255	141,667	Yes	Yes	Yes	Yes	Yes
HENRYETTA MEDICAL CENTER	Yes	131,676	845,295	713,619	Yes	Yes	Yes	Yes	Yes
HILLCREST HOSPITAL CLAREMORE	Yes	329,557	1,514,655	1,185,098	Yes	Yes	Yes	Yes	Yes
HILLCREST HOSPITAL CUSHING	Yes	175,195	1,622,524	1,447,329	Yes	Yes	Yes	Yes	Yes
HILLCREST MEDICAL CENTER	Yes	3,581,710	18,229,383	14,647,673	Yes	Yes	Yes	Yes	Yes
INTEGRIS BAPTIST MEDICAL C	Yes	2,844,922	31,188,369	28,343,447	Yes	Yes	Yes	Yes	Yes
INTEGRIS CANADIAN VALLEY HOSPITAL	Yes	273,061	2,533,435	2,260,374	Yes	Yes	Yes	Yes	Yes
INTEGRIS GROVE HOSPITAL	Yes	283,065	1,031,326	748,261	Yes	Yes	Yes	Yes	Yes
INTEGRIS HEALTH EDMOND, INC.	Yes	293,939	2,053,723	1,759,784	Yes	Yes	Yes	Yes	Yes
INTEGRIS MIAMI HOSPITAL	Yes	329,435	1,542,350	1,212,915	Yes	Yes	Yes	Yes	Yes
INTEGRIS SOUTHWEST MEDICAL	Yes	1,709,305	18,285,070	16,575,765	Yes	Yes	Yes	Yes	Yes
J D MCCARTY C P CTR	Yes	404,812	68,059	(336,753)	No	Yes	Yes	Yes	Yes
JANE PHILLIPS EP HSP	Yes	512,181	4,122,280	3,610,099	Yes	Yes	Yes	Yes	Yes
KAY COUNTY OKLAHOMA HOSPITAL	Yes	266,397	376,573	110,176	Yes	Yes	Yes	Yes	Yes
LAKE SIDE WOMEN'S HOSPITAL, L.L.C.	Yes	45,473	1,674,686	1,629,213	Yes	Yes	Yes	Yes	Yes
MARY HURLEY HOSPITAL	Yes	19,663	203,302	183,639	Yes	Yes	Yes	Yes	Yes
MCALESTER REGIONAL	Yes	226,117	(3,060,595)	(226,117)	No	Yes	Yes	Yes	Yes
MEMORIAL HOSPITAL (STILLWELL)	Yes	166,979	(148,241)	(166,979)	No	Yes	Yes	Yes	Yes
MEMORIAL HOSPITAL OF TEXAS COUNTY	Yes	91,597	699,870	608,273	Yes	Yes	Yes	Yes	Yes
MERCY HEALTH CENTER	Yes	2,031,050	12,917,277	10,886,227	Yes	Yes	Yes	Yes	Yes
MERCY HEALTH LOVE COUNTY	Yes	107,265	293,883	186,618	Yes	Yes	Yes	Yes	Yes
MERCY HOSPITAL ADA, INC.	Yes	689,190	6,266,015	5,576,825	Yes	Yes	Yes	Yes	Yes
MERCY HOSPITAL ARDMORE	Yes	1,044,715	3,840,751	2,796,036	Yes	Yes	Yes	Yes	Yes
MERCY HOSPITAL HEALDTON INC	Yes	86,292	441,758	355,466	Yes	Yes	Yes	Yes	Yes
MERCY HOSPITAL KINGFISHER, INC	Yes	111,998	717,661	605,663	Yes	Yes	Yes	Yes	Yes
MERCY HOSPITAL LOGAN COUNTY	Yes	166,803	654,480	487,677	Yes	Yes	Yes	Yes	Yes
MERCY HOSPITAL TISHOMINGO	Yes	103,746	772,604	668,858	Yes	Yes	Yes	Yes	Yes
MERCY HOSPITAL WATONGA INC	Yes	71,923	938,531	866,608	Yes	Yes	Yes	Yes	Yes
MIDWEST REGIONAL MEDICAL	Yes	923,102	6,775,042	5,851,940	Yes	Yes	Yes	Yes	Yes
NORMAN REGIONAL HOSPITAL	Yes	1,658,022	4,322,126	2,664,104	Yes	Yes	Yes	Yes	Yes
OKLAHOMA STATE UNIVERSITY MEDICAL CENTER	Yes	1,419,021	2,379,207	960,186	Yes	Yes	Yes	Yes	Yes
PRAGUE COMMUNITY HOSPITAL	Yes	48,925	94,245	45,320	Yes	Yes	Yes	Yes	Yes
SAINT FRANCIS HOSPITAL	Yes	5,476,015	18,805,769	13,329,754	Yes	Yes	Yes	Yes	Yes
SAINT FRANCIS HOSPITAL MUSKOGEE	Yes	1,376,684	7,284,502	5,907,818	Yes	Yes	Yes	Yes	Yes
SAINT FRANCIS HOSPITAL SOUTH	Yes	331,938	2,440,485	2,108,547	Yes	Yes	Yes	Yes	Yes
SEILING MUNICIPAL HOSPITAL	Yes	11,610	141,817	130,207	Yes	Yes	Yes	Yes	Yes
SEMINOLE HMA LLC	Yes	139,019	571,099	432,080	Yes	Yes	Yes	Yes	Yes
ST ANTHONY HSP	Yes	4,376,895	21,890,226	17,513,331	Yes	Yes	Yes	Yes	Yes
ST JOHN MED CTR	Yes	3,401,608	26,108,195	22,706,587	Yes	Yes	Yes	Yes	Yes
ST JOHN OWASSO	Yes	182,437	766,024	583,587	Yes	Yes	Yes	Yes	Yes
ST MARY'S REGIONAL CTR	Yes	403,345	5,243,217	4,839,872	Yes	Yes	Yes	Yes	Yes
UNITY HEALTH CENTER	Yes	683,329	(1,980,166)	(683,329)	No	Yes	Yes	Yes	Yes
WEATHERFORD HOSPITAL AUTHORITY	Yes	85,255	1,106,474	1,021,219	Yes	Yes	Yes	Yes	Yes
WOODWARD HEALTH SYSTEM LLC	Yes	177,827	511,112	333,285	Yes	Yes	Yes	Yes	Yes
CARL ALBERT COMM MHC	Yes	559,052	3,651,041	3,091,989	Yes	Yes	Yes	Yes	Yes
GRIFFIN MEMORIAL HOSPITAL	Yes	1,718,960	17,732,520	16,013,560	Yes	Yes	Yes	Yes	Yes
JIM TALIAFERRO M H C	Yes	566,736	3,643,484	3,076,748	Yes	Yes	Yes	Yes	Yes
NORTHWEST CENTER FOR BEHAVIORAL HEALTH	Yes	428,500	3,181,253	2,752,753	Yes	Yes	Yes	Yes	Yes

This report is intended solely for the information and use of the Oklahoma Health Care Authority, the State Legislature, hospitals participating in the State DSH program, and the Centers for Medicare & Medicaid Services (CMS) as required under 42 CFR §455.304 and is not intended to be, and should not be, used by anyone other than these specified parties and for the specified purpose contained in 42 CFR §455.304.

State of Oklahoma Disproportionate Share Hospital (DSH)
Schedule of Data Caveats Relating to the DSH Verifications
For the Year Ended September 30, 2018

Finding 1

Criteria:

Section 42 CFR §455.304(b) specifies that the State must submit to CMS a DSH examination report by December 31 each year for the Medicaid State plan rate year ending during the calendar year three years prior to that date.

Condition:

During the course of this examination, we found that four hospitals did not make available to us supporting documentation for inpatient and outpatient hospital service costs under the Medicaid program; claimed expenditures under the Medicaid program; uninsured inpatient and outpatient hospital service costs in determining payment adjustments under the DSH Rule; or other payments made on behalf of the uninsured from payment adjustments under the DSH Rule.

These hospitals were found to be in bankruptcy proceedings. The uncompensated care costs for these hospitals were calculated based on services reported from state supplied MMIS claims data only.

Cause:

The Oklahoma Health Care Authority (OHCA), along with Myers and Stauffer LC, provides educational material to the providers on the proper completion of the DSH Survey files and required documentation to be submitted with the DSH Surveys. Four hospitals were not able to pull all Medicaid eligible claims by the date the files were requested in order to provide a DSH examination report to the OHCA in accordance with the federal rules. These hospitals were in bankruptcy proceedings subsequent to receiving the 2018 DSH payment.

Schedule of Annual Reporting Requirements

Independence Declaration



**MYERS AND
STAUFFER** LC
CERTIFIED PUBLIC ACCOUNTANTS

To Whom it May Concern:

Myers and Stauffer LC declares it is independent of the state of Oklahoma and its DSH hospitals for the Medicaid state plan rate year ending September 30, 2018.

Myers and Stauffer LC

Myers and Stauffer LC

December 10, 2021

Austin, Texas

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