PLANNING FOR FUTURE SUCCESS: 5 ISSUES YOU MAY NOT HAVE CONSIDERED

NONPROFIT HOSPITALS AND HEALTH SYSTEMS FACING INCREASED SCRUTINY FOR TAX EXEMPT STATUS

Cybersecurity: Is Your Organization Prepared?

Evaluating and Preparing for Bundled Payments

THE VALUE OF INTERNAL AUDIT
Greetings!
The only constant in the health care industry has been change. Population health management and value-based reimbursement appear to be an eminent challenge and opportunity in the future. The ability to manage risk and comply with numerous state and federal regulations is an ongoing management issue for a hospital and health system executive. Taken together, these can be daunting and underscore the importance of managing the related risks. Ultimately, hospitals and health systems need a vision for the future and leadership that has the foresight and boldness to act.

In this volume of Insights, our health care professionals, who have significant experience as financial and operational leaders in health care organizations, address the complex operational, compliance and technical challenges facing your organization. On page 4, Ross Manson offers insights on key issues your organization should focus on to help ensure your future success. This tees up our discussion on cybersecurity. On page 6, Eric Pulse shares a process you can use to secure and protect your organization's assets from cybersecurity risk. On page 8, Mike Herold and Jennifer Edwards shed light on the IRS's increased scrutiny of hospitals’ nonprofit status and what's important to help ensure you maintain your tax exempt status. On page 10, Marie White discusses the inevitable evolution to bundled payments. Rounding out this issue, I explain the benefits of internal audit for hospitals and health systems in managing the myriad of risks in the health care environment. You will discover through the process of managing risks you can uncover strategic business opportunities.

We understand the vital role you play in your organization, and we are here to help you stay ahead of these changes.

Stay In Touch,

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Planning for Future Success:
5 Issues You May Not Have Considered .................... 4
Ross Manson, MBA

Cybersecurity: Is Your Organization Prepared? ............ 6
Eric Pulse, CISA, CISM, CRISC, GSEC, CFSA

Under the Magnifying Glass:
Nonprofit Hospitals and Health Systems Facing Increased Scrutiny for Tax-Exempt Status ....................... 8
Mike Herold, JD and Jennifer Edwards

Evaluating and Preparing for Bundled Payments: The Wave of the Future .................. 10
Marie White, CPA

The Value of Internal Audit: Are Risks Lurking in Your Organization? .................. 12
Scott Sisel, CPA

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Who We Are
Eide Bailly is a top 25 CPA and business advisory firm with a national health care practice. Our services go beyond compliance services to include a full suite of business solutions, including IT, reimbursement, operational improvement, transaction advisory, strategic financing, internal audit and tax consulting.

Learn more about how Eide Bailly can help at www.eidebailly.com/healthsystems.
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Health care industry experts describe the shifts in the industry in many ways: disruptive, revolutionary, a paradigm shift, transforming, evolutionary, or innovative. Regardless of the descriptor we use, we know that change is coming, and it is unavoidable. It’s creating uncertainty as to how organizational leaders should move forward on strategic initiatives.

As you talk to industry colleagues, you will be advised to focus on traditional issues such as revenue cycle, service line assessments, quality improvement and operational efficiency through lean principles, etc. While those staples are still critically important, here are five issues you may not have realized could help your success in the future.

1. Invest in the Development of a Comprehensive Customer Experience Strategy
The patient experience in health care does not live up to the consumer’s expectations, and still has a way to go for improvement. Outside of the direct nursing and physician care giver experience, the patient experience in the past has been very fragmented (e.g., calling for an appointment and having to wait three months, getting lost on a hospital campus, sticker shock from the bill, and not knowing how to follow up with the appropriate person).

Since health care does not have a specific target market, customer experience should come through many channels. First, focus on pricing transparency. As more consumers move to high deductible health plans, they will be incurring more costs earlier in the process and demanding to understand more about your prices. Second, focus on mobility and convenience. Consumers’ lives are mobile, and they are going to get more comfortable with their health care being delivered through mobile channels. Third, implement a systemwide training program on delivering customer service. Engaging your employees in understanding the importance of great customer service will separate the strong providers from the weak.

It is estimated that medical data will double every 73 days by 2020, and our current health care processes are not designed to handle that volume—even though that data is going to be extraordinarily important in patient diagnosis and care plan design, in addition to managing the business of health care.

This data explosion is going to cause systems to re-think how physicians and employees access this data, and how they mobilize this data with their patients. The “wearables” movement (FitBit, Apple Watch, etc.) has the ability to link hospitals and health systems to their patients like never before, and this will become more relevant as the move to population health evolves. Finally, hospitals and health systems will need to continuously monitor and enhance data security protocols because health care will be a target for hackers. (See Cybersecurity: Is Your Organization Prepared on page 6)

3. Reduce Variation through Statistical Modeling
In analyzing productivity, cost-related data and outcomes, health care providers have too much variation in our system of care, and it is something that both government and commercial payers are not willing to pay for anymore.
How do we improve this? First, we start with outcomes and clinical standardization, embracing best practices and delivery models, which needs to be led by physicians. Second, we need to better understand our best outcomes and correlate them to questions like: What was the patient’s symptoms? Chronic conditions? Socioeconomic characteristics? The answer will help you better prepare patients for quicker and more positive outcomes.

Finally, as payers are moving to pay for value, a better understanding of your cost structure and resource utilization will help systems improve scheduling systems, volume fluctuations, and training programs for individuals who are not helping you achieve the outcomes you need.

4. Capital Asset Investment Philosophy
Hospitals and health systems need to take a step back and reassess their capital asset investment strategy. The strategy typically has been to invest in physical building space. But here are a couple of reasons why we should reconsider this.

There are a number of technologies like Real Time Location System software (RTLS), and Radio Frequency Identification (RFID) that show where patients are in the building and how long they have been waiting, leading to significant improvements in patient cycle times and helping to significantly open up practitioners schedules. Investing in these new technologies and process enhancements can create a very valuable asset in health care: capacity in our current physical settings and amongst our resources.

In addition, as hospitals and health systems develop a customer experience strategy, the question will be, “if we invest, should it be in real estate, or mobile applications and communication vehicles?” Think about the banking industry; the volume of traffic through banks today is considerably lower than what it was 10 or 20 years ago. Will health care be any different? As hospitals and health systems deploy more mobile applications, it is highly probable we will see less foot traffic through health care buildings.

5. Encourage Diversity of Thought
One of the toughest questions facing health care leaders is “what new information do I need to consider to lead my organization into the future?” The pace of change is faster than ever, and new payment models are significantly challenging in regards to how to migrate your organization from volume to value. In order to successfully traverse through this major transition, strong leadership will be paramount.

To challenge the status quo and the ability to take your organization into the future of health care, a paradigm shift in thought leadership is needed. Leaders will need to surround themselves with diversity of thought (i.e., people with different perspectives who have not had a seat at the table before). The organizations that reassess the decision-makers and the decision-making process have the opportunity to truly change the trajectory of health care cost and utilization within their respective markets.

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Data breaches are an increasing threat to the viability of hospitals and health systems, yet most are not fully prepared to address the risks associated with a data breach. Every health system maintains sensitive personal data about its patients, as well as other sensitive information such as employee information, and it is important to understand the costs and effort that could come if and when that data is compromised. Understanding your cybersecurity risk will enable you to be prepared when malicious activity occurs, so decisions can be made efficiently and effectively.

According to a May 14, 2015, article on Enterprisetech.com by George Leopold, the average cost of a data breach is expected to exceed $150 million by 2020. New regulations regarding the handling of personal and confidential information are important, but no compliance regulation is designed to protect your operations. Cybersecurity is an organization-wide issue with the ultimate responsibility falling on both management and the board. By taking a holistic approach to cybersecurity management, you can reduce weaknesses in your cybersecurity defenses.

In order to take on the seemingly daunting task of securing and protecting assets, electronic or otherwise, there needs to be an integration of several cybersecurity efforts. This can be accomplished by addressing three general areas of cybersecurity: prevention, detection and response.
Prevention
The ultimate goal of cybersecurity is to prevent an incident or a breach from occurring. Preventing cybersecurity breaches begins with establishing a budget. Helpful security measures can be implemented without breaking the bank as long as you are effective in communicating the goals to the entire organization. Building a culture that not only follows best practice, but is also aware of cybersecurity risk within the organization, is key to preventing a cybersecurity event. Finally, it is important to have a third party assess your current risks. Applying what you learn from this assessment will help prioritize tasks and secure systems, networks and applications with a strategy to prevent every attempted security breach.

Detection
Preventing 100 percent of attempted security breaches is impossible. To defend against future attacks, you can implement a strategy to monitor and detect every attempt to compromise security. Most incidents begin with events that appear on system and network logs. If an organization learns to identify events from technical sources and reports that pose real threats to the security and operations, it can then be determined what, if anything, needs to be done to prevent a full security breach.

Response
Original security practices call this “Incident Response.” This effort now requires some level of forensics capability, or “Forensics Response.” The inclusion of a forensics approach to handling incidents will ensure you have documented a defensible process for legal requirements, as well as keeping your organization operating securely. You must clearly and completely develop a strategy to make informed decisions on how to respond to events.

Consider the following tips when developing a defensible process:
• Use a third party for incident response capability assessments, as well as regulatory compliance.
• Use internal IT staff for business continuity and recovery during an incident.
• Utilize internal audit to evaluate and monitor the process and controls in place on a periodic basis.
• Use a third party to manage the incident response and conduct the investigation. It is important that this third party is trained and qualified in forensic investigation to handle incident response in a way to prepare for any potential future litigation that may surface.
• Ensure you are regularly conducting response activities on events that are a potential threat to your organization. It is important they do not wait to declare an incident solely based on compliance standards.

Ransomware Attack
Recent events at Hollywood Presbyterian Medical Center in California serve as a high profile reminder of the importance of IT security in health care. The hospital fell victim to malware that locked files and prevented electronic communication. The hackers demanded a ransom be paid in order to get the encryption key to resolve the incident. The result of this ransomware attack was a serious disruption to hospital systems, and, it was reported that the hospital eventually agreed to pay a ransom of 40 Bitcoins (untraceable cryptocurrency equivalent to $17,000) in return for the encryption key.

Stay Vigil
Cyberthreats and cyberattacks have increased dramatically over the past decade. These attacks have exposed sensitive personal and business information, disrupted the critical operations of organizations and imposed high costs on the economy and businesses. The majority of costs are not from the actual attacks. The largest costs to an organization stem from having an indefensible process when litigation ensues. It is imperative you stay informed about the continuously changing forms of cyberthreats and develop appropriate, cost-effective controls to safeguard your organization from data breaches and potential litigation. Simple software patch management can prevent many breaches. Literally thousands of new system vulnerabilities are released into the wild every day and many organizations are testing their infrastructure to identify those vulnerabilities on, at best, an annual basis. Organizations should adopt an approach to managing those vulnerabilities on a more frequent basis (i.e., monthly).

The best line of defense for your organization is a culture of prevention and readiness. This must start from the top, from the C-suite and board room with a good cybersecurity strategy. Your staff need to know how important cybersecurity is, because they are the most important factor for success. An organization can spend millions on infrastructure, can have the biggest and most advanced systems, but if one staff member opens a phishing link, none of those precautions may matter. A strong education and training program bolstered by regular assessments and vulnerability testing can mean the difference between preventing an attack and dealing with the aftermath.

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UNDER THE MAGNIFYING GLASS:

Nonprofit Hospitals and Health Systems Facing Increased Scrutiny for Tax-Exempt Status

By Mike Herold and Jennifer Edwards
Nonprofit hospitals and health systems are coming under increased scrutiny from state governments and the IRS, who are starting to demand more stringent proof these organizations are justifying their tax exemptions.

Nonprofit Status
To achieve nonprofit status, a hospital must meet three requirements under the Internal Revenue Code, Section 501(c)(3):

• Comply with the proscription against excess benefit transactions and the inurement of private benefit
• Meet its charitable purpose
• Operate for a legal purpose

The Affordable Care Act ushered in certain new conditions as well. Nonprofit hospitals must also:

• Establish written financial assistance and emergency medical care policies
• Limit the amounts charged for emergency or other medically necessary care to individuals eligible for assistance under the hospital’s financial assistance policy
• Make reasonable efforts to determine whether an individual meets the assistance eligibility requirements defined in the hospital’s financial assistance policy prior to taking collection actions against the individual
• Conduct a Community Health Needs Assessment (CHNA) at least once every three years to evaluate and prioritize the health needs of the community that the hospital serves

The nature and ambiguity of these requirements means a nonprofit hospital’s qualifications essentially revolve around two things, charitable care and community benefit, with no specific spending requirement. As might be expected, interpretations of what’s sufficient to fulfill these goals are quite varied. Health systems operating in more than one state may find completely different requirements in each state.

A Closer Look
As hospitals and health systems have grown larger in both size and budgets, state governments hungry for more revenue streams have begun taking a closer look at nonprofit hospitals and the impact of the tax exemptions. Formal challenges have led to the stripping of nonprofit status for hospitals in Illinois and New Jersey. Other states and cities have entered into litigation against local nonprofit hospitals as well. The effects on a hospital’s bottom line can be significant. Loss of tax-exempt status can open up health systems to:

• Property tax
• Federal and state income tax
• Sales tax
• Payroll tax

Some hospitals stripped of their status have been ordered to pay back taxes on previous years. Depending on the number of retroactive years, the amount of tax hospitals pay could be significant. For example, sales or property tax exemptions often run in the millions of dollars.

Defending Exempt Status
Nonprofit hospitals and health systems have defended their exempt status by conveying that the community benefit provided far outweighs the potential tax gained by reducing or eliminating the tax exemptions. They often cite the amount of both free and reduced care they provide to their communities, as well as other community services such as free clinics and health fairs. Local legislators must also weigh any increased costs to a health system against the impact to their local economy. Many health systems are among the largest employers in their community.

Looking Ahead
Hospitals and health systems need to be diligent in preparing for possible scrutiny from state authorities. Organizations should document their charity care and community benefit programs and compare them to state and federal guidelines. For many states, a simple test of community benefit and charity care is comparing the amount spent in these areas to the amount of tax the hospital would have paid if the exemptions did not apply. Some states are also creating formal regulations and rules regarding what is expected from nonprofit hospitals, so keeping track of pending legislation can also help organizations avoid an unexpected tax issue.

Your tax advisor can also help you stay on task when it comes to maintaining your organization’s tax-exempt status. An advisor with state and local tax expertise can help you navigate the differing requirements found in some states and see potential issues that may arise.

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**Evaluating and Preparing for Bundled Payments: The Wave of the Future**

By Marie White

Health care costs have been steadily rising in the United States, and this is not sustainable. Compared to the rest of the world, U.S. health care per capita costs are 30 to 50 percent higher without a corresponding life expectancy bump.

Traditionally, health care providers have been reimbursed on a fee-for-service (FFS) basis, which compensates for every service, test or procedure provided. In an effort to move away from this practice, the U.S. Congress passed the Affordable Care Act (ACA). The ACA created more change than just the requirement for individuals to have health care insurance. It also ushered in many changes in how health care is paid for by Medicare.

This includes a shift away from traditional FFS to Alternative Payment Models (APM), where the payment is tied to quality and outcomes. This was done to further comply with the Centers for Medicare and Medicaid Services’ (CMS) “Triple Aim” goal to improve the quality of care, lower cost and improve health.

**What Are Bundled Payments?**

One of the models being piloted is bundled payments. The concept of bundled payments is a single payment is made that covers all services to treat a certain condition or provide a given treatment during an episode of care and/or over a specified period of time.

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**Figure 1.**

<table>
<thead>
<tr>
<th>Model 1</th>
<th>Model 2</th>
<th>Model 3</th>
<th>Model 4</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Episode</strong></td>
<td><strong>Selected DRGs; hospital plus post-acute period only</strong></td>
<td><strong>Selected DRGs; post-acute period only</strong></td>
<td><strong>Selected DRGs; hospital plus readmissions</strong></td>
</tr>
<tr>
<td><strong>Services included in the bundle</strong></td>
<td><strong>All non-hospice Part A and B services during the initial inpatient stay, post-acute period and readmissions</strong></td>
<td><strong>All non-hospice Part A and B services during the post-acute period and readmissions</strong></td>
<td><strong>All non-hospice Part A and B services (including the hospital and physician) during initial inpatient stay and readmissions</strong></td>
</tr>
<tr>
<td><strong>Payment</strong></td>
<td><strong>Retrospective</strong></td>
<td><strong>Retrospective</strong></td>
<td><strong>Prospective</strong></td>
</tr>
<tr>
<td><strong>Final Reconciliation</strong></td>
<td><strong>Discounted amount based on IPPS DRGs</strong></td>
<td><strong>Actual expenditures are reconciled to target price — bonus is earned or loss must be repaid</strong></td>
<td><strong>Single payment to hospital for all services, from which it pays all other providers</strong></td>
</tr>
</tbody>
</table>

By accepting the single payments, a health care provider will be at-risk for the cost of services rendered. If the cost goes above the bundle/episode payment, the provider experiences a loss. If the cost stays below the bundle/episode payment, the result is a gain and the provider keeps the difference.

Today, most bundled payment models are retrospective, meaning all providers are paid the “normal way” (rates, fee schedules, etc.) and a reconciliation is completed at the end of the process.

In the public sector, CMS began its use of this payment model with the Bundled Payments for Care Improvement (BPCI) Initiative. Starting in January 2013, organizations voluntarily entered into BPCI payment arrangements that include financial and performance accountability for episodes of care.

Participants in the BPCI initiative could choose from among four episode-based payment models: three retrospective models and one prospective (Figure 1).

Models 2, 3, and 4 were divided into two phases: Phase 1 – “Preparation” period; and Phase 2 – “Risk-Bearing” period. CMS required all participants to transition at least one episode into Phase 2 by July 1, 2015, in order to continue participation in the initiative.

As of January 1, 2016, the BPCI initiative has 1,574 participants in Phase 2 (a decrease from 2,115 as of July 1, 2015). The participants are composed of 337 Awardees and 1,755 Episode Initiators actively involved in care redesign. The breakdown of participants by provider type is as follows (Figure 2):

**Varied Results**

Alternate payment models such as bundled payments are continuing to grow dramatically. But a new analysis by the Kaiser Family Foundation shows mixed results. The study found that the BPCI-1 model cut costs in the hospital setting but not after discharge. The BPCI-2 model did result in reduced costs. However, there was no difference in spending using the BPCI-3 and BPCI-4 models. Home health care service spending actually increased in the BPCI-3 model. No notable differences in quality were found between BPCI and non-BPCI participants across all four BPCI models.

Regardless of the results, CMS is moving forward with bundled payments. The mandatory bundled payment for joint replacements (BPCJR) began April 1, 2016, in 67 MSAs. This model encompasses 90-day episodes of care initiated by a hospital stay for lower extremity joint (hip and/or knee) replacements for “Traditional” Medicare FFS beneficiaries. Similar to BPCI, all participants will get their normal payments and then a reconciliation to a target price is done at the end. But the target price will be recalculated every two years and will include an increasing share of regional spending (of BPCJR hospitals in the MSA). The target price is subject to a 3 percent discount factor, but this can be lowered if strong quality performance is attained.

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**Questions to Answer**

Even if you are not participating in bundled payments today, there is a strong likelihood that you will in the future. It is important for health care providers to start evaluating their own internal data and understand utilization, costs and outcomes of their clinical care services. Where are your patients coming from? And where do they go afterward? How much did the treatment cost? And what was the end result? Are you meeting CMS’ Triple Aim of higher quality of care, lower cost and improved health?

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With risk comes worry. As referenced on page 6, organizations that strategically evaluate and manage risk as part of their business operations lower their level of risk and create opportunities for valuable business planning.

Internal audit (IA) is a critical component of risk management as well as strong fiduciary and board governance because the function provides a level of objective evaluation that other risk management functions may not.

**The benefits of IA include:**

**Trained Resources:** An inherent byproduct of IA’s role is the establishment of a team with a thorough understanding of the company and its operations. IA staff often include specialists that possess technical understanding of operational areas (for instance, revenue processes and other unique industry issues such as physician relationships, regulatory compliance and information technology) in addition to the general financial or operational audit staff.

**Leverage with Other Functions:** IA can play a significant role with efforts to implement Enterprise Risk Management (ERM) and to comply with compliance regulations. While the scope of these functions is broader than IA, leveraging the risk assessment and control work performed by IA is directly relevant to the ERM program. In addition, with other company functions and operations, IA should review, test and report on the effectiveness of the ERM and compliance functions, providing independent confirmation to the board.

**Competitive Positioning:** Typically, health care organizations value ratings from the major rating agencies. In recent years, rating agencies have been more explicit in their planned consideration of risk management programs during the rating process. IA is an important aspect of any risk management program and could have a positive impact on the rating process.

**New Initiative and Project Consultation:** IA can also play a more consultative role within an organization. To compete, companies often undergo restructuring, expand into new lines...
of business or new geographic areas, add new IT systems and tools, or acquire or merge with other companies. As auditors of the organization, IA has the training necessary to perform and report on these activities while maintaining independence from operations. Examples of how IA can effectively assist management and the board include:

• Monitoring through the use of sophisticated data analytics and other technology-related tools, and reporting on ongoing important projects in the company and their impact on internal controls.
• Advising on streamlining control processes to focus on key control processes.

• Conducting pre- and post-implementation testing for new IT systems.
• Performing reviews of acquisitions considering process integration opportunities.
• Conducting investigations for suspected fraudulent activity.

Management of Regulatory Reviews/Audits: Health care organizations are subject to a variety of potential requests, such as RAC, disproportionate share, 340B, contracting and other regulatory demands. IA is well positioned to directly interact with audit requests for information and records, assess the adequacy of the information requested to meet auditor objectives,
and perform a quality control review of records prior to delivery. Auditors can also rely on this IA work to reduce or eliminate certain procedures.

**Board Governance:** As recently published in Practical Guidance for Health Care Governing Boards on Compliance Oversight*, governance and related oversight is an ever-growing focus within the industry. Clearly, an effective IA function is an important aspect of good governance. It can assist the board monitoring and managing key risks and their related controls, providing an important aspect of an effective risk management control framework. In addition, IA can serve as a platform that provides board governance education.

**Entity Monitoring and Mitigation Strategies of Industry Risks and Trends:**
Monitoring industry trends and assessing how the enterprise addresses risk is a core competency of IA. Current and recent examples of industry risks and trends that would likely be a focus of IA include:

- Cybersecurity vulnerabilities/HIPAA privacy/data security
- Patient Protection and Affordable Care Act (ACA) requirements
- Monitoring and implementation of new requirements and methods (e.g., Meaningful Use Stage 3 and EHR identification and implementation)
- Effectiveness of Enterprise Risk Management function
- Revenue cycle efficiency and accuracy
- 340B compliance and other ever-changing regulations (e.g., state tax regulations, Medicare cost reporting and community health needs assessment)
- Physician contracting and compliance monitoring
- Contract management and monitoring, including vendor management
- Mergers, acquisitions and affiliations and other strategic initiative monitoring

In addition, IA can be a great source of talent when in search of operational/financial resources. In fact, it is not uncommon for companies to use IA as a training ground for financial and operational personnel, and at times, require personnel to serve a rotational period in IA to broaden knowledge and obtain a more thorough understanding of overall business objectives.

Developing a formal, strategic internal audit function will help your organization proactively manage risks—resolving the fear of the unknown and identifying strategic business opportunities.

What’s the point of Internal Audit, anyway?

There is an array of ways that an organization can effectively utilize IA resources to add value; these include:

- Operational efficiency reviews
- Due diligence for new acquisitions and impact on controls
- Monitor the myriad of compliance requirements
- Review and test new IT systems during implementation and before going “live”
- Investigation of employee fraud
- Monitor and report on ongoing important projects and their impact on internal controls
- Advise on streamlining control processes

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STAFFING OPTIONS

Budgeting and staffing for IA is a common struggle for a health care organization. This is especially true for small to medium-sized organizations. A complication to funding IA is determining what type of staffing model is needed. This model can be determined by answering these questions:

- Why is IA important to our organization?
- What should IA be responsible for?
- What value can management realize from IA beyond conducting planned audits and core oversight responsibilities?
- What type of budget can we allocate to this function? (Or, consider the risks you are up against and what the cost could be if you do not implement IA)
- What type of training/experience should our IA practitioners possess? (e.g., accounting, finance, IT, operational areas, etc.)

### INSOURCE

**WHAT:** Your IA function is a department within your company and handles all IA needs.

**THIS MIGHT BE RIGHT FOR YOU IF:**
- You have year-round IA projects
- Your project scope can provide sufficient training and management of function

### OUTSOURCE

**WHAT:** You hire a consultant for all IA needs.

**THIS MIGHT BE RIGHT FOR YOU IF:**
- Your IA needs are seasonal
- Your IA needs are project-based
- Your IA needs require special, hard-to-retain expertise

### COSOURCE

**WHAT:** A hybrid of insourcing and outsourcing.

**THIS MIGHT BE RIGHT FOR YOU IF:**
- You have IA needs that ebb and flow
- You require specialized expertise only for certain projects
- You want to manage your core IA staff
- Your budget does not allow for staffing IA projects with all full-time employees
Feel Confident in the Accuracy of Your Medicare Cost Report

Do you need help identifying areas of improved compliance and opportunities for increased Medicare or Medicaid reimbursement? Our team of more than 20 cost reporting specialists can help. Our national team includes former CFOs, reimbursement directors, and revenue cycle personnel who prepare and review 500 cost reports annually. We will ensure all major areas of compliance concern are addressed and benchmark your hospital against your regional and national peers.

Contact us today for a complimentary demonstration of our Medicare Cost Report Survey Tool and let us identify areas of opportunity for you.

Experience the Eide Bailly Difference.