



April 13, 2018

**Re: Oklahoma Federal Medicaid DSH Examination State Fiscal Year 2015
Surveys Due: May 11, 2018**

Dear Hospital Contact:

In order to comply with the federal regulation regarding disproportionate share hospital (DSH) payments issued by CMS on December 19, 2008, the Oklahoma Health Care Authority has contracted with Myers and Stauffer LC, a certified public accounting firm, to perform the mandated examination. (See Federal Register Vol. 73, No. 245, December 19, 2008, rules and regulations).

The regulation mandates auditing and reporting requirements for DSH payments under state Medicaid programs. The DSH year under review covers the time period from October 1, 2014 through September 30, 2015. **Starting with the fiscal year 2011, if the final DSH examination determines that a hospital received a DSH payment in excess of its calculated uncompensated cost of care, the overpayment must be returned to the State and redistributed to other qualifying hospitals.**

Since your hospital received Medicaid DSH payments during state fiscal year 2015, it is subject to the DSH program examination and must identify its actual Medicaid and uninsured costs incurred during the cost report years that overlap the DSH year. To fulfill the other reporting requirements, several additional data elements will need to be reported by your hospital.

Per the federal regulations, Medicaid and uninsured costs must be measured using Medicare cost reporting methodologies. Every hospital that received a DSH payment during this time period must complete the enclosed survey(s), so the Medicaid and uninsured costs can be calculated. In addition to completing the survey documents, each hospital must provide claims level detail documentation to support its uninsured services provided (and payments received) during each cost report year overlapping the DSH year. These analyses must be submitted to Myers and Stauffer so that we can perform the necessary testing.

Copies of the DSH Surveys are included in the zipped file. The survey format for the 2015 DSH examination is the same as the prior year. We are still in the process of summarizing the MMIS data and Supplemental/Enhanced payment data from the State. Once the MMIS data and Supplemental/Enhanced payment data is available, Myers and Stauffer will upload the files to the primary user's Myers & Stauffer Web Portal account. The requested documentation and completed Survey files should be uploaded to the Myers & Stauffer Web Portal.

It is important to the Oklahoma State Medicaid program that all hospitals receiving DSH payments during this time period provide accurate request information by May 11th, 2018. As you complete the DSH Survey files and patient detail request, please remember a DSH payment in excess of the hospital's uncompensated cost of care will result in funds being recovered from the facility. Additional instructions are included in Attachment A.

Please upload completed surveys with supporting documentation to:

<https://dsh.mslc.com>

Contacts:

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Completed DSH surveys and supporting documentation must be submitted by May 11, 2018.

If you have questions or concerns please contact us using the information provided above. We appreciate your cooperation with this initiative.

Sincerely,

Myers and Stauffer LC

Attachment A

This attachment includes additional instructions to complete the DSH Surveys. Each DSH Survey also includes an instructions tab. If you have questions regarding the DSH Surveys after reviewing this attachment and the instructions in the survey, please contact either Erik Grimes or Scott Smith.

DSH Survey, Part I – DSH Year Data

Begin with the DSH Survey Part I – DSH Year Data. All of the information in this survey relates specifically to the state DSH year under examination (10/1/2014 – 9/30/2015). **(DSH Survey Part I – DSH Year Data.xls)**

1. See the “Instructions” tab for information on how to complete this survey.
2. This file includes a Checklist to assist you with gathering the supporting documentation to submit with the surveys.

DSH Survey, Part II – Cost Report Year Data

The DSH Survey Part II includes all data related to your hospital’s cost reporting period. Submit one copy for each cost report year that overlaps the DSH year that was not previously submitted. **(DSH Survey Part II – Cost Report Data.xls)**

1. Sections D, E and F – General Information

- a. See the “Instructions” tab for information on how to complete these sections.

2. Section G Cost Report Data

- a. Section G is pre-populated using data from the HCRIS database. All information in this section comes directly from the cost report. The data will be used to calculate the per diems and cost to charge ratios.
- b. A copy of your cost reports overlapping the 2015 DSH year must be submitted with the DSH surveys. If you have a newer version of the applicable cost report (audited, settled, reopened, etc.), please use it to complete the survey and include a copy of the newer cost report with your survey submission. You are required to use the audited cost report, if it is available.

3. Section H - In-State Paid Claims Data

- a. In-State Medicaid FFS Primary
 - i. A paid claims summary report with all Medicaid claims for each applicable cost reporting period will be uploaded to the Myers & Stauffer Web Portal as soon as it is available.
- b. In-State Managed Care
 - i. If reporting Managed Care claims on the DSH Survey, hospital patient detail or a paid claims summary from the MCO must be provided. If submitting hospital patient detail, it must be submitted using the Exhibit C format. **(DSH Survey Exhibit A-C Hospital-Provided Claims Data.xlsx)** (tab Exhibit C)
- c. In-State Medicaid FFS Cross-Overs (Medicare/Medicaid)
 - i. A paid claims summary report with all Medicaid claims for each applicable cost reporting period will be uploaded to the Myers & Stauffer Web Portal as soon as it is available.
- d. Other Medicaid Eligibles
 - i. If reporting Other Medicaid Eligible claims on the DSH Survey, patient detail must be submitted using the Exhibit C format. **(DSH Survey Exhibit A-C Hospital-Provided Claims Data.xlsx)** (tab Exhibit C)
- e. Uninsured
 - i. Exhibit A – All Uninsured Charges / Days **(DSH Survey Exhibit A-C Hospital-Provided Claims Data.xlsx)** (tab Exhibit A – Uninsured Charges)
 1. Total days and charges in Exhibit A must agree to the data entered on the survey.



2. Exhibit A must include patient level detail and list charges/routine days by revenue code for each patient.
 - ii. Exhibit B – ALL Patient Payments on a Cash Basis (**DSH Survey Exhibit A-C Hospital-Provided Claims Data.xlsx**) (*tab Exhibit B – Self-Pay Pmt (CASH)*)
 1. Exhibit B should include all cash basis insured and uninsured patient payments and clearly indicate each patient’s insurance status at the time of service.
 2. Report all uninsured payments for hospital services in the uninsured column, see example to calculate payments for hospital services.
4. **Section I - Out-of-State Paid Claims Data**
 - a. Report all out-of-state claims in the appropriate column of this tab (Medicaid FFS, Medicaid Cross-Overs, etc.).
 - b. Use out-of-state paid claims reports (PS&Rs), if available, to report Medicaid claims. If out-of-state paid claims reports are not available, use hospital records to submit data. Please see the example of *Exhibit C – OOS Data* for the format required. (**DSH Survey Exhibit A-C Hospital-Provided Claims Data.xlsx**) (*tab Exhibit C – OOS ...*)
 5. **Section J and K Organ Acquisition**
 - a. Report the charges and number of useable organs for each cost center for each payor type.
 - b. Submit patient level detail to support the number of useable organs and charges claimed.
 6. **Section L Provider Tax Assessment**
 - a. Report the hospital provider tax assessment amount reported the on general ledger.
 - b. Report the hospital provider tax assessment amount reported as an expense on Worksheet A of the cost report, along with any related A-6 Reclassifications or A-8 Adjustments.

After completion of all surveys, please review the checklist in *DSH Survey Part I* and submit all support, surveys and exhibits using the Myers & Stauffer Web Portal.

