

**GEORGIA TRAUMA CARE
NETWORK COMMISSION**

**VALIDATION OF UNCOMPENSATED
CARE CLAIM DATA**

AGREED UPON PROCEDURES

For the Year Ending December 31, 2012

GEORGIA TRAUMA CARE NETWORK COMMISSION

TABLE OF CONTENTS

For the Year Ending December 31, 2012

Independent Accountants' Report.....	1
Attachment A – Validation of Uncompensated Care Claim Data: Procedures	2-4
Attachment A-1 – Additional Procedures Performed.....	5
Attachment B – Validation of Uncompensated Care Claim Data: Findings Summary.....	6-7
Attachment B-1 – Detail Findings by Location	8-17
Attachment B-2 – Summary Findings by Location	18-22
Conclusion	23

INDEPENDENT ACCOUNTANTS' REPORT

To the Georgia Trauma
Care Network Commission

We have performed the procedures enumerated on Attachments A and A-1, which were agreed to by you, solely to assist you with respect to the validation of uncompensated care claim data for the year ending December 31, 2012. The Georgia Trauma Care Network Commission and the Georgia-designated Trauma Centers' (as listed on Attachment A) management are responsible for the uncompensated care claim data submitted for these procedures. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Georgia Trauma Care Network Commission. Consequently, we make no representation regarding the sufficiency of the procedures described on Attachments A and A-1, either for the purpose for which this report has been requested, or for any other purpose.

Our findings, documentation and recommendations for the procedures outlined in Attachments A and A-1 are outlined in Attachments B, B-1, and B-2, to this report.

We were not engaged to, and did not, conduct an audit or examination, the objective of which would be the expression of an opinion on the uncompensated care claim data. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Georgia Trauma Care Network Commission and the Georgia-designated Trauma Centers and is not intended to be and should not be used by anyone other than these specified parties.

Warren Averett, LLC

WARREN AVERETT, LLC

May 8, 2014
Atlanta, Georgia

ATTACHMENT A

VALIDATION OF UNCOMPENSATED CARE CLAIM DATA: PROCEDURES

Georgia-designated Level I and II Trauma Centers and Burn Centers:

- Atlanta Medical Center (AMC) – Atlanta
- Grady Memorial Hospital (Grady) – Atlanta
- Medical Center of Central Georgia, Inc. (MCCG) – Macon
- GA Health Sciences Medical Center (GHS) – Augusta
- Memorial Health University Medical Center (Memorial) – Savannah
- Athens Regional Medical Center (Athens)– Athens
- Floyd Medical Center (Floyd) – Rome
- Gwinnett Medical Center (Gwinnett) – Lawrenceville
- Hamilton Medical Center (Hamilton) – Dalton
- John D. Archbold Memorial Hospital (Archbold) – Thomasville
- Medical Center-Columbus (Columbus) – Columbus
- North Fulton Regional Hospital (North Fulton) – Roswell
- Childrens Healthcare of Atlanta at Egleston (Egleston) – Atlanta
- Childrens Healthcare of Atlanta at Scottish Rite (Scottish Rite) – Atlanta
- Doctors Hospital (Doctors) – Augusta
- Wellstar Kennestone Hospital (Wellstar) – Marietta
- Grady Burn Center (GBC) – Crestview

Procedures:

The following are the agreed-upon procedures that Warren Averett, LLC (WA) was engaged to perform related to the Georgia-designated Trauma Centers (Trauma Centers) listed above.

1. WA will assist the Georgia Trauma Care Network Commission (GTCNC) in the development of the uncompensated care claims survey instrument for the year ending December 31, 2012 (CY2012).
2. WA will deliver the survey instrument and collect the listing of uncompensated care claims submitted by each Level I Trauma, Level II Trauma and Burn Centers. The listing will contain the claim identification number, trauma registry or equivalent number, date of admission and the patient's severity scoring.
3. For each Trauma (Burn) Center, WA will select a sample of the uncompensated care claims for testing as follows:
 - a. For Trauma Centers with less than 25 claims, WA will test 5 claims;
 - b. For Trauma Centers with between 25 and 50 claims, WA will test 10 claims;
 - c. For Trauma Centers with between 50 and 150 claims, WA will test 20 claims; and,
 - d. For Trauma Centers with greater than 150 claims, WA will test 40 claims.

ATTACHMENT A

VALIDATION OF UNCOMPENSATED CARE CLAIM DATA: PROCEDURES

4. For each claim selected in procedure #3 above, WA will view (on site at the Trauma (Burn) Center location) the electronic billing record (EBR) or documents comparable to the EBR to determine that as of February 14, 2014 each claim selected in our sample met the criteria for consideration as an uncompensated care claim. The criteria for consideration as an uncompensated care claim are as follows:
 - a. The EBR documents that the patient had no medical insurance, including Medicare Part B coverage;
 - b. The EBR documents the patient was not eligible for medical assistance coverage;
 - c. The EBR documents that the patient had no medical coverage for trauma care through workers' compensation insurance, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage;
 - d. The EBR documents that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments;
 - e. The EBR documents that there were no third party payments received.
5. For each claim selected in our sample (as defined above), WA will determine that the Trauma (Burn) Center has documented attempts at collection using the documentation that is available at each Trauma (Burn) Center.
6. WA will verify that the Severity Score Category (SSC) assigned to each claim selected in our sample (as defined above) matches the SSC for that patient in NTRACS (trauma registry software) used by all Trauma Centers or the burn registry used by Burn Centers.
7. WA will consider the additional clarifications approved by the GTCNC listed below:
 - A. Claims deemed qualified under the GTCNC uncompensated care definition:
 - a. Cases where financial counselors at the Trauma Center determined that the patients qualified for a charity program offered by the hospital whereby the account was written off and further attempts to collect were not made.
 - b. Cases where patients were victims of a crime and the Trauma Center received a small payment up to 10% of hospital charges from a third party charity.
 - c. Cases where patients were undocumented aliens and the Trauma Center received a small payment up to 10% of hospital charges from a third party charity.
 - d. Cases where insurance could not be verified.

ATTACHMENT A

VALIDATION OF UNCOMPENSATED CARE CLAIM DATA: PROCEDURES

- B. Claims deemed NOT qualified under the GTCNC uncompensated care definition:
 - a. Cases where the patient expired and the Trauma Center did not attempt to collect.
 - b. Cases where patients received settlements directly but did not pay the Trauma Center after repeated collection attempts.
 - c. Cases where there was a reciprocal agreement with another party for exchange of services and the Trauma Center did not attempt further collection procedures.
 - d. Cases where claims are sold to collections agency.

ATTACHMENT A-1

ADDITIONAL PROCEDURES PERFORMED

WA discussed the findings summarized in Attachment B and presented in detail in Attachment B-1 from the execution of our agreed-upon procedures as described in Attachment A with the Executive Director for the Georgia Trauma Care Network Commission. Various criteria were used by the Commission staff to determine the appropriate additional procedures to be performed as outlined below. Examples of the criteria used were: the number of exceptions noted, the pervasiveness of the exceptions noted, and the type of exceptions noted from the execution of our agreed-upon procedures as described in Attachment A. As a result of the Commission staff's review of the findings summarized in Attachment B and presented in detail in Attachment B-1, WA was engaged to perform the following additional procedures:

1. Provide each Trauma (Burn) Center with the findings from our agreed-upon procedures as described in Attachment A. See the information that was provided to each Trauma (Burn) Center in Attachment B-1.
2. Request revised lists of uncompensated care claims from the following Trauma (Burn) Centers:
 - AMC
 - Grady
 - MCCG
 - Columbus

These revised lists should be duplicates of the original list provided to WA minus any claims that were identified in our agreed-upon procedures (AUP) to be in error (re: Attachment B Findings A through G in our report).

3. Compare the revised lists received above against the original lists received to ensure that errors WA noted in the AUP were eliminated (along with any other claims that the hospitals identified as erroneous) and that there are no new claims added to the list.
4. Revise WA AUP report to report the updated uncompensated care claims for each Trauma (Burn) Center. Results are presented in Attachment B-2.
5. Present our final report to the Executive Director of the Georgia Trauma Care Network Commission.

WA performed only the procedures outlined in Attachments A and A-1 and did not perform any additional procedures. We did not perform any procedures to evaluate if there were trauma patient claims that should have been reported by the Trauma (Burn) Centers as uncompensated care claims and were not.

ATTACHMENT B

VALIDATION OF UNCOMPENSATED CARE CLAIM DATA

FINDINGS SUMMARY:

We have accumulated our findings from our agreed-upon procedures that are outlined in Attachment A. They are outlined below along with our recommendations which have been considered and acted upon as deemed appropriate (See Attachment A-1). Additional information for each finding can be found in the detailed reports by location. (See Attachment B-1)

1. Finding: We noted claims at the following Trauma (Burn) Centers where we concluded that the documentation did not meet the criteria for an uncompensated care claim due to:

A. Patient had insurance including Medicare Part B coverage

- MCCG
- Memorial
- Columbus

Recommendation: We recommend the GTCNC consider requesting that these Trauma (Burn) Centers revise their CY2012 uncompensated care claim list to exclude all claims where patients had insurance including Medicare Part B coverage.

B. Patient was eligible for medical assistance coverage

- Athens
- Doctors

Recommendation: We recommend the GTCNC consider requesting that these Trauma (Burn) Centers revise their CY2012 uncompensated care claim list to exclude all claims where patients were eligible for medical assistance coverage.

C. Patient had medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.

- AMC
- Grady
- MCCG
- GBC
- Columbus

ATTACHMENT B

VALIDATION OF UNCOMPENSATED CARE CLAIM DATA

Recommendation: We recommend the GTCNC consider requesting that these Trauma (Burn) Centers revise their CY2012 uncompensated care claim list to exclude all claims where patients had medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.

D. Payment by patient greater than 10%

- Floyd

Recommendation: We recommend that the CTGNC consider requesting these Trauma (Burn) Centers revise their CY2012 uncompensated care claim list to exclude all claims where patient payments greater than 10% were received.

E. Receipt of a third party payment

- AMC
- MCCG
- Memorial
- Athens
- Columbus

Recommendation: We recommend that the GTCNC consider requesting these Trauma (Burn) Centers revise their CY2012 uncompensated care claim list to exclude all claims where third party payments were received.

F. No collection attempts were made by the Trauma Center.

- Grady
- Egleston
- Doctors

Recommendation: We recommend the GTCNC consider requesting that these Trauma (Burn) Centers revise their CY2012 uncompensated care claim list to exclude all claims where there were no collection attempts made.

ATTACHMENT B-1

DETAIL FINDINGS BY LOCATION

HOSPITAL: AMC

Purpose: To test that uncompensated care claims are properly recognized according to the criteria identified below.

Procedures: For hospitals with greater than 150 claims, we will test 40.

AMC reported 291 claims, therefore we selected a sample of 40.

For each claim selected, we viewed the electronic billing record (EBR) or documents comparable to the EBR.

We determined whether the claims selected met the criteria for consideration as an uncompensated care claim. The criteria are as follows:

- a** The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
 - b** The EBR shows the patient was not eligible for medical assistance coverage.
 - c** The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
 - d** The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
 - e** The EBR shows that there were no third party payments received.
 - f** The hospital has documented attempts at collection via documentation available at the hospital.
- Additionally, for each claim selected we determined the following:
- 1** We verified that the ISS reported is the same as that listed in the hospital's trauma registry software.

	Medical Record No	Trauma Number	Admit Date	ISS	a	b	c	d	e	f	1	Comments
1	5254195	13616	4/11/12	4	P	P	X	P	X	P	P	Settlement reached and payment of settlement was received on 5/24/13.
2	5245483	13199	4/10/12	10	P	P	X	P	X	P	P	Settlement reached and payment of settlement was received on 2/26/13.

Tickmark Explanations:

- P** Step performed without exception
- X** Issue noted, see explanation to the right of claim.

ATTACHMENT B-1

DETAIL FINDINGS BY LOCATION

HOSPITAL: GRADY

Purpose: To test that uncompensated care claims are properly recognized according to the criteria identified below.

Procedures: For hospitals with greater than 150 claims, we will test 40.

Grady reported 914 claims, therefore we selected a sample of 40 for testing.

For each claim selected, we viewed the electronic billing record (EBR) or documents comparable to the EBR.

We determined whether the claims selected met the criteria for consideration as an uncompensated care claim. The criteria are as follows:

- a** The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
- b** The EBR shows the patient was not eligible for medical assistance coverage.
- c** The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
- d** The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
- e** The EBR shows that there were no third party payments received.
- f** The hospital has documented attempts at collection via documentation available at the hospital.

Additionally, for each claim selected we determined the following:

- 1** We verified that the ISS reported is the same as that listed in the hospital's trauma registry software.

		Medical										
	Acct No	Record No	Admit Date	ISS	a	b	c	d	e	f	1	Comments
1	5000626012	637998	6/2/2012	4	P	P	X	P	P	X	P	Victim of Crime adjustments and no documented attempts at collection
2	5001022551	100099454	12/27/2012	4	P	P	X	P	P	X	P	Victim of Crime adjustments and no documented attempts at collection
3	5000801669	20235376	9/8/2012	9	P	P	X	P	P	X	P	Victim of Crime adjustments and no documented attempts at collection
4	5000890146	100090540	10/17/2012	9	P	P	X	P	P	X	P	Victim of Crime adjustments and no documented attempts at collection
5	5000989277	5845338	12/6/2012	20	P	P	X	P	P	X	P	Victim of Crime adjustments and no documented attempts at collection
6	5000560444	9573341	4/30/2012	27	P	P	X	P	P	X	P	Victim of Crime adjustments and no documented attempts at collection

Tickmark Explanations:

- P** Step performed without exception
- X** Issue noted, see explanation to the right of claim.

ATTACHMENT B-1

DETAIL FINDINGS BY LOCATION

HOSPITAL: MCCG – MACON

Purpose: To test that uncompensated care claims are properly recognized according to the criteria identified below.

Procedures: For hospitals with greater than 150 claims, we will test 40.

MCCG reported 381 claims, therefore we selected a sample of 40 for testing.

For each claim selected, we viewed the electronic billing record (EBR) or documents comparable to the EBR.

We determined whether the claims selected met the criteria for consideration as an uncompensated care claim. The criteria are as follows:

- a** The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
- b** The EBR shows the patient was not eligible for medical assistance coverage.
- c** The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
- d** The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
- e** The EBR shows that there were no third party payments received.
- f** The hospital has documented attempts at collection via documentation available at the hospital.

Additionally, for each claim selected we determined the following:

- 1** We verified that the ISS reported is the same as that listed in the hospital's trauma registry software.

Medical										Comments	
Record No	Admit Date	ISS	a	b	c	d	e	f	1		
1	986923752273	9/29/2012	Basic: 0-8	P	P	X	P	X	P	P	Victim of Crime payments received over the 10% threshold
2	986783252138	5/17/2012	Major: 16-24	P	P	X	P	X	P	P	Victim of Crime payment received over the 10% threshold
3	986841972197	7/15/2012	Major: 16-24	P	P	X	P	X	P	P	Victim of Crime payment received over the 10% threshold
4	986968112315	11/10/2012	Major: 16-24	X	P	P	P	X	P	P	Insurance payment received
5	986652092016	1/16/2012	Moderate: 9-15	P	P	X	P	X	P	P	Victim of Crime payment received over the 10% threshold
6	986710482070	3/10/2012	Moderate: 9-15	P	P	X	P	X	P	P	Auto insurance payment received
7	986836132192	7/10/2012	Moderate: 9-15	P	P	X	P	X	P	P	Victim of Crime payment received over the 10% threshold
8	986815342170	6/18/2012	Severe: >24	P	P	X	P	X	P	P	Victim of Crime payment received over the 10% threshold
9	986905722257	9/13/2012	Severe: >24	P	P	X	P	X	P	P	Medicaid payment received

Tickmark Explanations:

- P** Step performed without exception
- X** Issue noted, see explanation to the right of claim.

ATTACHMENT B-1

DETAIL FINDINGS BY LOCATION

HOSPITAL: MEMORIAL

Purpose: To test that uncompensated care claims are properly recognized according to the criteria identified below.

Procedures: For hospitals with greater than 150 claims, we will test 40.

Memorial Health reported 318 claims, therefore we selected a sample of 40 for testing.

For each claim selected, we viewed the electronic billing record (EBR) or documents comparable to the EBR.

We determined whether the claims selected met the criteria for consideration as an uncompensated care claim. The criteria are as follows:

- a** The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
- b** The EBR shows the patient was not eligible for medical assistance coverage.
- c** The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
- d** The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
- e** The EBR shows that there were no third party payments received.
- f** The hospital has documented attempts at collection via documentation available at the hospital.

Additionally, For each claim selected we determined the following:

- 1** We verified that the ISS reported is the same as that listed in the hospital's trauma registry software.

Trauma												
Registry No.	Patient ID	Admit Date	ISS	a	b	c	d	e	f	1	Comments	
1	40458	1224501760	9/2/2012	4	X	P	P	P	X	P	P	Medicaid payment received

Tickmark Explanations:

- P** Step performed without exception
- X** Issue noted, see explanation to the right of claim.

ATTACHMENT B-1

DETAIL FINDINGS BY LOCATION

HOSPITAL: ATHENS

Purpose: To test that uncompensated care claims are properly recognized according to the criteria identified below.

Procedures: For hospitals with 50-150 claims, we will select 20.

Athens reported 88 claims, therefore we selected a sample of 20 for testing.

For each claim selected, we viewed the electronic billing record (EBR) or documents comparable to the EBR.

We determined whether the claims selected met the criteria for consideration as an uncompensated care claim. The criteria are as follows:

- a** The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
- b** The EBR shows the patient was not eligible for medical assistance coverage.
- c** The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
- d** The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
- e** The EBR shows that there were no third party payments received.
- f** The hospital has documented attempts at collection via documentation available at the hospital.

Additionally, for each claim selected we determined the following:

- 1** We verified that the ISS reported is the same as that listed in the hospital's trauma registry software.

	Trauma No	Account No	Admit Date	ISS	a	b	c	d	e	f	1	Comments
1	3636	50452344	11/6/2012	4	P	X	P	P	X	P	P	This account was mistakenly added to the list, medicaid patient

Tickmark Explanations:

- P** Step performed without exception
- X** Step performed with exception, see comments to the right for more information.

ATTACHMENT B-1

DETAIL FINDINGS BY LOCATION

HOSPITAL: FLOYD

Purpose: To test that uncompensated care claims are properly recognized according to the criteria identified below.

Procedures: For hospitals with 25-50 cases, we will select 10.

Floyd Medical Center reported 50 claims, therefore we selected a sample of 10 for testing.

For each claim selected, we viewed the electronic billing record (EBR) or documents comparable to the EBR.

We determined whether the claims selected met the criteria for consideration as an uncompensated care claim. The criteria are as follows:

- a** The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
- b** The EBR shows the patient was not eligible for medical assistance coverage.
- c** The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
- d** The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
- e** The EBR shows that there were no third party payments received.
- f** The hospital has documented attempts at collection via documentation available at the hospital.

Additionally, for each claim selected we determined the following:

- 1** We verified that the ISS reported is the same as that listed in the hospital's trauma registry software.

	Trauma No	Account No	Admit Date	ISS	a	b	c	d	e	f	1	Comments
1	3400	F0000926945	8/8/2012	2	P	P	P	X	P	P	P	Patient paid entire balance

Tickmark Explanations:

- P** Step performed without exception
- X** Issue noted, see explanation to the right of claim.

ATTACHMENT B-1

DETAIL FINDINGS BY LOCATION

HOSPITAL: EGLESTON

Purpose: To test that uncompensated care claims are properly recognized according to the criteria identified below.

Procedures: For hospitals with between 25 and 50 cases, we will test 10.

Children's Healthcare of Atlanta at Egleston reported 48 claims, therefore we selected a sample of 10 for testing.

For each claim selected, we viewed the electronic billing record (EBR) or documents comparable to the EBR.

We determined whether the claims selected met the criteria for consideration as an uncompensated care claim. The criteria are as follows:

- a** The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
- b** The EBR shows the patient was not eligible for medical assistance coverage.
- c** The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
- d** The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
- e** The EBR shows that there were no third party payments received.
- f** The hospital has documented attempts at collection via documentation available at the hospital.

Additionally, for each claim selected we determined the following:

- 1** We verified that the ISS reported is the same as that listed in the hospital's trauma registry software.

Medical											Comments	
Record #	Account #	Admit Date	ISS	a	b	c	d	e	f	1		
1	2323771	601541407	11/19/2012	9	P	P	P	P	P	X	P	No documented attempts at collection

Tickmark Explanations:

P Step performed without exception

X Issue noted, see explanation to the right of claim.

ATTACHMENT B-1

DETAIL FINDINGS BY LOCATION

HOSPITAL: COLUMBUS

Purpose: To test that uncompensated care claims are properly recognized according to the criteria identified below.

Procedures: For hospitals with between 50 and 150 cases, we will test 20.

Columbus reported 117 claims, therefore we selected a sample of 20.

For each claim selected, we viewed the electronic billing record (EBR) or documents comparable to the EBR.

We determined whether the claims selected met the criteria for consideration as an uncompensated care claim. The criteria are as follows:

- a** The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
- b** The EBR shows the patient was not eligible for medical assistance coverage.
- c** The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
- d** The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
- e** The EBR shows that there were no third party payments received.
- f** The hospital has documented attempts at collection via documentation available at the hospital.

Additionally, for each claim selected we determined the following:

- 1** We verified that the ISS reported is the same as that listed in the hospital's trauma registry software.

Medical											Comments	
Record #	Registry #	ISS	Admit Date	a	b	c	d	e	f	1		
1	1000275447	9496	4	5/25/2012	X	P	P	P	X	P	P	Medicare A payment received
2	1000275927	9504	5	5/26/2012	X	P	P	P	X	P	P	GA Medicaid payment received
3	1000315638	9648	8	7/17/2012	P	P	X	P	X	P	P	Victim of Crime payment over the 10% threshold
4	1000278956	9512	11	5/31/2012	X	P	P	P	X	P	P	Insurance payment received
5	1000290126	9558	11	6/14/2012	X	P	X	P	X	P	P	Insurance and auto insurance payments received; Victim of Crime payment over the 10% threshold
6	1000432913	10025	14	12/6/2012	P	P	X	P	P	P	P	Prison payment received
7	1000262093	9454	17	5/8/2012	X	P	X	P	X	P	P	Insurance and auto insurance payments received

Tickmark Explanations:

- P** Step performed without exception
- X** Step performed with exception, see explanation to right

ATTACHMENT B-1

DETAIL FINDINGS BY LOCATION

HOSPITAL: DOCTORS

Purpose: To test that uncompensated care claims are properly recognized according to the criteria identified below.

Procedures: For hospitals with greater than 150 claims, we will test 40.

Doctors Hospital reported 206 claims, therefore we selected a sample of 40 for testing.

For each claim selected, we viewed the electronic billing record (EBR) or documents comparable to the EBR.

We determined whether the claims selected met the criteria for consideration as an uncompensated care claim. The criteria are as follows:

- a** The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
- b** The EBR shows the patient was not eligible for medical assistance coverage.
- c** The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
- d** The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
- e** The EBR shows that there were no third party payments received.
- f** The hospital has documented attempts at collection via documentation available at the hospital.

Additionally, for each claim selected we determined the following:

- 1** We verified that the severity category listed on the listing provided on the next tab is the same as that listed in the hospital's burn registry software.

	Burn Registry No	Medical Record No	Admit Date	Injury Severity Code	a	b	c	d	e	f	1	Comments
1	34109	G000749266	4/12/47	Basic	P	X	P	P	P	P	P	Patient had medical insurance and a claim was filed, insurance company has not denied or paid
2	34164	G000750112	4/12/57	Moderate	P	P	P	P	P	X	P	No documented attempts at collection

Tickmark Explanations:

P Step performed without exception

X Issue noted, see explanation to the right of claim.

ATTACHMENT B-1

DETAIL FINDINGS BY LOCATION

HOSPITAL: GBC

Purpose: To test that uncompensated care claims are properly recognized according to the criteria identified below.

Procedures: For hospitals with greater than 150 claims, we will test 40.

Grady Burn Center reported 185 claims, therefore we selected a sample of 40 for testing.

For each claim selected, we viewed the electronic billing record (EBR) or documents comparable to the EBR.

We determined whether the claims selected met the criteria for consideration as an uncompensated care claim. The criteria are as follows:

- a** The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
 - b** The EBR shows the patient was not eligible for medical assistance coverage.
 - c** The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
 - d** The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
 - e** The EBR shows that there were no third party payments received.
 - f** The hospital has documented attempts at collection via documentation available at the hospital.
- Additionally, for each claim selected we determined the following:
- 1** We verified that the ISS reported is the same as that listed in the hospital's burn registry software.

	Trauma Registry No	Account No	Date of Admission	ISS	a	b	c	d	e	f	1	Comments
1	10872509	5000873416	10/8/2012	Smoke Inhalation, TBSA 11-20%	P	P	X	P	P	P	P	Medicaid was approved but no payments were received

Tickmark Explanations:

- P** Step performed without exception
- X** Exception noted see comment for explanation

ATTACHMENT B-2

SUMMARY FINDINGS BY LOCATION

		Severity Score Category							Severity Score Category				
		Basic	Moderate	Major	Severe	Total			Basic	Moderate	Major	Severe	Total
<u>Locations Tested With Claims Resubmitted</u>													
AMC	Per Original Survey	127	97	48	19	291	Grady	Per Original Survey	489	307	88	30	914
	Per AUP	126	96	48	19	289		Per AUP	487	305	87	29	908
	Difference 1	(1)	(1)	-	-	(2)		Difference 1	(2)	(2)	(1)	(1)	(6)
	Per Revised List	125	96	48	19	288		Per Revised List	406	228	65	19	718
	Difference 2	(2)	(1)	-	-	(3)		Difference 2	(83)	(79)	(23)	(11)	(196)
Columbus	Per Original Survey	37	42	21	17	117	MCCG	Per Original Survey	202	111	39	29	381
	Per AUP	34	39	20	17	110		Per AUP	201	108	36	27	372
	Difference 1	(3)	(3)	(1)	-	(7)		Difference 1	(1)	(3)	(3)	(2)	(9)
	Per Revised List	18	31	14	10	73		Per Revised List	181	88	35	23	327
	Difference 2	(19)	(11)	(7)	(7)	(44)		Difference 2	(21)	(23)	(4)	(6)	(54)

Difference 1: ineligible claims determined by WA

Difference 2: ineligible claims determined by WA plus ineligible claims determined by center during resubmission process

ATTACHMENT B-2

SUMMARY FINDINGS BY LOCATION—Continued

		Severity Score Category				
		Basic	Moderate	Major	Severe	Total
<u>Locations Tested With Claims Resubmitted</u>						
Total	Per Original Survey	855	557	196	95	1,703
	Per AUP	848	548	191	92	1,679
	Difference 1	(7)	(9)	(5)	(3)	(24)
	Per Revised List	730	443	162	71	1,406
	Difference 2	(125)	(114)	(34)	(24)	(297)

Difference 1: ineligible claims determined by WA

Difference 2: ineligible claims determined by WA plus ineligible claims determined by center during resubmission process

ATTACHMENT B-2

SUMMARY FINDINGS BY LOCATION—Continued

		Severity Score Category							Severity Score Category					
		Basic	Moderate	Major	Severe	Total			Basic	Moderate	Major	Severe	Total	
<u>Locations Tested Without Resubmission</u>														
Archbold	Per Original Survey	23	16	3	3	45	Floyd	Per Original Survey	12	22	11	5	50	
	Per AUP	23	16	3	3	45		Per AUP	11	22	11	5	49	
	Difference 1	-	-	-	-	-		Difference 1	(1)	-	-	-	-	(1)
	Total claims per AUP	23	16	3	3	45		Total claims per AUP	11	22	11	5	49	
Athens	Per Original Survey	32	33	16	7	88	GHS	Per Original Survey	132	96	33	28	289	
	Per AUP	31	33	16	7	87		Per AUP	132	96	33	28	289	
	Difference 1	(1)	-	-	-	(1)		Difference 1	-	-	-	-	-	
	Total claims per AUP	31	33	16	7	87		Total claims per AUP	132	96	33	28	289	
Doctors	Per Original Survey	162	33	3	8	206	GBC	Per Original Survey	165	15	-	5	185	
	Per AUP	161	32	3	8	204		Per AUP	165	14	-	5	184	
	Difference 1	(1)	(1)	-	-	(2)		Difference 1	-	(1)	-	-	(1)	
	Total claims per AUP	161	32	3	8	204		Total claims per AUP	165	14	-	5	184	
Egleston	Per Original Survey	33	10	3	2	48	Gwinnett	Per Original Survey	60	49	17	15	141	
	Per AUP	33	9	3	2	47		Per AUP	60	49	17	15	141	
	Difference 1	-	(1)	-	-	(1)		Difference 1	-	-	-	-	-	
	Total claims per AUP	33	9	3	2	47		Total claims per AUP	60	49	17	15	141	

Difference 1: ineligible claims determined by WA

ATTACHMENT B-2

SUMMARY FINDINGS BY LOCATION—Continued

		Severity Score Category							Severity Score Category				
		Basic	Moderate	Major	Severe	Total			Basic	Moderate	Major	Severe	Total
<u>Locations Tested Without Resubmission</u>													
Hamilton	Per Original Survey	15	25	9	2	51	North Fulton	Per Original Survey	33	30	5	8	76
	Per AUP	15	25	9	2	51		Per AUP	33	30	5	8	76
	Difference 1	-	-	-	-	-		Difference 1	-	-	-	-	-
	Total claims per AUP	15	25	9	2	51		Total claims per AUP	33	30	5	8	76
Memorial	Per Original Survey	108	130	51	29	318	Scottish Rite	Per Original Survey	31	17	2	-	50
	Per AUP	107	130	51	29	317		Per AUP	31	17	2	-	50
	Difference 1	(1)	-	-	-	(1)		Difference 1	-	-	-	-	-
	Total claims per AUP	107	130	51	29	317		Total claims per AUP	31	17	2	-	50
Wellstar	Per Original Survey	16	29	8	9	62	Total	Per Original Survey	822	505	161	121	1,609
	Per AUP	16	29	8	9	62		Per AUP	818	502	161	121	1,602
	Difference 1	-	-	-	-	-		Difference 1	(4)	(3)	-	-	(7)
	Total claims per AUP	16	29	8	9	62		Total claims per AUP	818	502	161	121	1,602

Difference 1: ineligible claims determined by WA

ATTACHMENT B-2

SUMMARY FINDINGS BY LOCATION—Continued

	Severity Score Category				
	Basic	Moderate	Major	Severe	Total
<u>Summary</u>					
Total Claims Per Original Survey	1,677	1,062	357	216	3,312
Totals Per AUP	1,666	1,050	352	213	3,281
Difference 1	(11)	(12)	(5)	(3)	(31)
Per Revised List	730	443	162	71	1,406
Per AUP Without Resubmission	818	502	161	121	1,602
Total After Revised List and AUP	1,548	945	323	192	3,008
Difference 2	(129)	(117)	(34)	(24)	(304)
Total Claims	1,548	945	323	192	3,008

Difference 1: ineligible claims determined by WA

Difference 2: ineligible claims determined by WA plus ineligible claims determined by center during resubmission process

CONCLUSION:

We appreciate the opportunity to be of service to you. This report summarizes the results of our engagement. If you have any questions, please let us know.

Very truly yours,

Warren Averett, LLC

WARREN AVERETT, LLC