MYERS AND STAUFFER LC
CERTIFIED PUBLIC ACCOUNTANTS

TO: [redacted]

DATE: December 13, 2019

SUBJECT: Uncompensated Care Verification - 3rd Quarter, 2019 Provider #: [redacted]

Attached is a summary of your hospital's 2019 Uncompensated Care Verification (3rd Quarter), performed on behalf of the New Jersey Department of Health (Department) by Myers and Stauffer LC, agent and contractor for Charity Care Claims.

Adjustments in the attached results [($6,398.78) and zero (0) accounts] will be made against submitted claims that may be used in future Charity Care Subsidy calculations.

Please have the appropriate hospital representative sign and date the designated line below to acknowledge receipt of this document and of the verification results included herein. Additionally, please indicate whether you agree or disagree with the results as explained and reported.

Please note the results are preliminary and will not be finalized until our review process has been completed. Any corrections or revisions occurring as a result of the review process will be communicated to you by Friday, December 27, 2019, approximately fifteen (15) calendar days from the verification date; any changes to the preliminary results will be provided to you and require new signatures. All revisions will be accompanied by explanations and no changes will be made without your knowledge.

If you disagree with the verification results, you must request in writing a Department review of the results within fifteen (15) calendar days of receipt of the report as dated and signed below, detailing the reason(s) for the disagreement, as specified by N.J.A.C. 10:52-11.15(h). The Department will review the contractor's findings and your hospital's objections and make a determination regarding your hospital's final adjustment, if any, within thirty (30) days of receipt of your request for review.

Checking the box indicating agreement, or failure to check either box, indicates receipt of Myers and Stauffer LC's findings. Checking the box indicating disagreement will not be considered a request for a Department review.

☑ I agree with the attached findings.

☐ I disagree with the proposed findings, intend to pursue the appeal process as specified by NJAC 10:52-11.15(h), and will submit a written request for a Department review within fifteen (15) calendar days of the signatures below.

[redacted]
Signature of Provider Representative

Friday, December 13, 2019
Date

[redacted]
Title of Provider Representative

[redacted]
Signature of Department Representative

Friday, December 13, 2019
Date

Senior Accountant
Title of Department Representative

[redacted]

SUMMARY OF RESULTS

HOSPITAL NAME: [redacted]
HOSPITAL NUMBER:

LISTING TOTALS	STATE LISTING ACCOUNTS	ADJUSTMENTS TO STATE LISTING VOIDED ACCOUNTS	ADJUSTMENTS TO STATE LISTING LISTING ACCOUNTS	ADJUSTED ACCOUNTS
INPATIENT	172	(1)	-	171
OUTPATIENT	5,526	(158)	-	5,368
TOTAL	5,698	(159)	-	5,539

	STATE LISTING CHARGES	ADJUSTMENTS TO STATE LISTING VOIDED CHARGES	ADJUSTMENTS TO STATE LISTING LISTING CHARGES	ADJUSTED CHARGES
INPATIENT	25,362,318.29	(113,129.09)	-	25,249,189.20
OUTPATIENT	33,540,529.12	(1,372,524.06)	(6,398.78)	32,161,606.28
TOTAL	58,902,847.41	(1,485,653.15)	(6,398.78)	57,410,795.48

TESTING RESULTS (file weight)		ORIGINAL	ADDITIONAL	TOTAL
1. SAMPLE SIZE	weighted accounts	783	66	849
2. SUBSAMPLE SIZE	weighted accounts	261	66	327
3. TESTED ACCOUNTS	weighted accounts	261	66	327
4. FAILED ACCOUNTS (COMPLIANCE)		-	-	-
5. FAILED RATE (COMPLIANCE)	(line 4 / line 3)	0.000%	0.000%	0.000%
6. ALTERNATIVE DOCUMENTATION ACCOUNTS		-	-	-
7. ALTERNATIVE DOCUMENTATION FAILED RATE	(line 6 / line 3)	0.000%	0.000%	0.000%
8. PASSED VOIDED CLAIMS		-	-	-

TESTING RESULTS (file count)		ORIGINAL	ADDITIONAL	TOTAL
9. SAMPLE SIZE	physical files	565	66	631
10. SUBSAMPLE SIZE	physical files	239	66	305
11. TESTED ACCOUNTS	physical files	239	66	305
12. FAILED ACCOUNTS (COMPLIANCE)		-	-	-
13. FAILED RATE (COMPLIANCE)	(line 12 / line 11)	0.000%	0.000%	0.000%
14. ALTERNATIVE DOCUMENTATION ACCOUNTS		-	-	-
15. ALTERNATIVE DOCUMENTATION FAILED RATE	(line 14 / line 11)	0.000%	0.000%	0.000%
16. PASSED VOIDED CLAIMS		-	-	-

This is to acknowledge receipt of the above results concerning 3rd, Quarter 2019 Charity Care Claims, as explained at the conclusion of testing during the Exit Conference held.

DATE	SIGNATURE OF DEPARTMENT REPRESENTATIVE	TITLE
Dec. 13, 2019	[redacted]	Senior Accountant
Dec. 13, 2019	[redacted]	Manager

DATE	SIGNATURE OF PROVIDER REPRESENTATIVE	TITLE

CHARITY CARE FILE COUNT SIGN OFF

17. Total number of Charity Care Files requested prior to the verification:	FILE COUNT:	565
18. Total number of Charity Care Files available at the start of the verification:	FILES PROVIDED:	565
19. Total number of Additional Charity Care Files requested the morning of the verification:	FILE COUNT:	66
20. Total number of Additional Charity Care Files provided the day of the verification:	FILES PROVIDED:	66

Explain reasons for missing files (if applicable):

DATE	SIGNATURE OF PROVIDER REPRESENTATIVE	TITLE
Dec. 13, 2019	[redacted]	Manager

[redacted]

CHARITY CARE SAMPLING METHODOLOGY

3rd QUARTER 2019 CHARITY CARE VERIFICATION

PURPOSE

To ensure that the provider's methods for administering the Charity Care program are compliant and in accordance with Department Criteria as set forth by the NJAC while verifying charges written-off by the provider are appropriate and accurate

SOURCE

Patient Charity Care Applications and documentation supporting the application provided by the hospital, Charity Care Regulations as set forth by the NJAC, and Charity Care Account and Charge Listings provided by the State

SCOPE

Myers and Stauffer, LC systematically sampled the hospital's net charity care claims listing, less provider-identified voided claims, for the quarter. The sampling method utilized a random starting point and a fixed, periodic interval to select a weighted sample of accounts for verification. An account is determined to have a weight greater than one when the charges attributed to that account exceed the sampling interval, or gap between each sample selection, causing the particular account to be selected more than once. All files sampled were assigned weights based on the cumulative occurrences the file was selected.

The duplicative files selected in instances the account weight was greater than one were removed from the claims listing to arrive at the sample count of unique files. The sample count is the listing provided to the hospital prior to the verification. Every third weighted account from the weighted sample initially selected was identified to arrive at a subsample of weighted accounts to be tested. During the course of the verification, if 10% or greater of the weighted subsample failed for compliance or more than 10% were identified as alternative documentation accounts testing would be expanded to every weighted account within the sample of files requested.

The morning of the verification an additional request of 25 files or 25% of the subsample weight, whichever greater, each with a weight of one, was given to the provider and tested to assess whether the provider is properly and consistently maintaining all charity care files and not only those files selected in advance. All files tested were verified to ensure that the charity care application and the documentation supporting the application was in accordance with charity care guidelines and regulations as set forth by the Department.

CONCLUSION

Testing the provider's files included verification of gross charges and third party liability; all charges written-off as Charity Care are appropriate unless otherwise noted. The verification results are summarized in the table below.

NJ State Established Charity Care Failure Thresholds	
Alternative Documentation	> 10%
Compliance	≥ 10%

Charity Care Claims Testing

Subsample

	Failed Files		Percentage Failed		*Only Applicable to Weighted Failed Accounts*		
Area Tested	Weighted Accounts	Associated Dollar Value	Weighted Accounts	Associated Dollar Value	Threshold	Threshold Exceeded?	Expand To Full Sample?
Alternative Documentation	0	$ -	0.000%	0.000%	> 10%	No	No
Compliance	0	$ -	0.000%	0.000%	≥ 10%	No	No

Additional Onsite Sample

	Failed Files		Percentage Failed	
Area Tested	Weighted Accounts	Associated Dollar Value	Weighted Accounts	Associated Dollar Value
Alternative Documentation	0	$ -	0.000%	0.000%
Compliance	0	$ -	0.000%	0.000%

[redacted]

PSSC FAILED CASE DETAILS

3rd QUARTER 2019 CHARITY CARE VERIFICATION

We did not identify any noncompliant accounts; an explanation to the provider was not necessary.

#	Patient Name	Amount	Wt.	Reason
None				

[redacted]

PSSC FAILED CASE DETAILS

3rd QUARTER 2019 CHARITY CARE VERIFICATION

We did not identify any alternative documentation accounts; an explanation to the provider was not necessary.

#	Patient Name	Amount	Wt.	Reason
None				

[redacted]

PSSC FAILED CASE DETAILS

3rd QUARTER 2019 CHARITY CARE VERIFICATION

We explained the listing adjustments for the identified accounts to the provider as follows:

#	Patient Name	Adjustment	Balance	Wt.	Reason
Subsample					
237	[redacted]	$ 6,398.78	$ 9,598.17	-	The applicant is responsible for 80% of charges; account adjusted to correct the charity care write-off percentage from 60% to 20% of charges, in accordance with NJAC 10:52-11.15(c) & (d).

[redacted]

PSSC FAILED CASE DETAILS

3rd QUARTER 2019 CHARITY CARE VERIFICATION

No accounts were identified as having been previously voided; an explanation to the provider was not necessary.

#	Patient Name	Amount	TPL Reported	Wt.	Reason
None					

[redacted]

EXIT CONFERENCE MEMORANDUM

3rd QUARTER 2019 CHARITY CARE CLAIMS VERIFICATION

HOSPITAL INFORMATION

Angel Pagan, our primary point of contact, designated a conference room for the files to be tested. The additional files, requested 6:30am the morning of the verification, were prepared and provided timely.

The requested files were inventoried to ensure all were present. Provider personnel were cooperative and the Exit Conference was held the day of the verification.

EXIT CONFERENCE INFORMATION

Date Friday, December 13, 2019
Time 1:15 PM
Location Conference Room per the Provider's Charity Care Office located at:
[redacted]

MYERS AND STAUFFER LC REPRESENTATIVES IN ATTENDANCE

Name	Title
[redacted]	Senior Accountant
	Manager
	Staff Accountant

PROVIDER REPRESENTATIVES IN ATTENDANCE

Name	Title
[redacted]	[redacted]

CONTACT WITH STATE

The State was not contacted during this verification.

SUMMARY OF FAILURE COUNTS AND DOLLAR VALUE

Provider Number: [redacted]

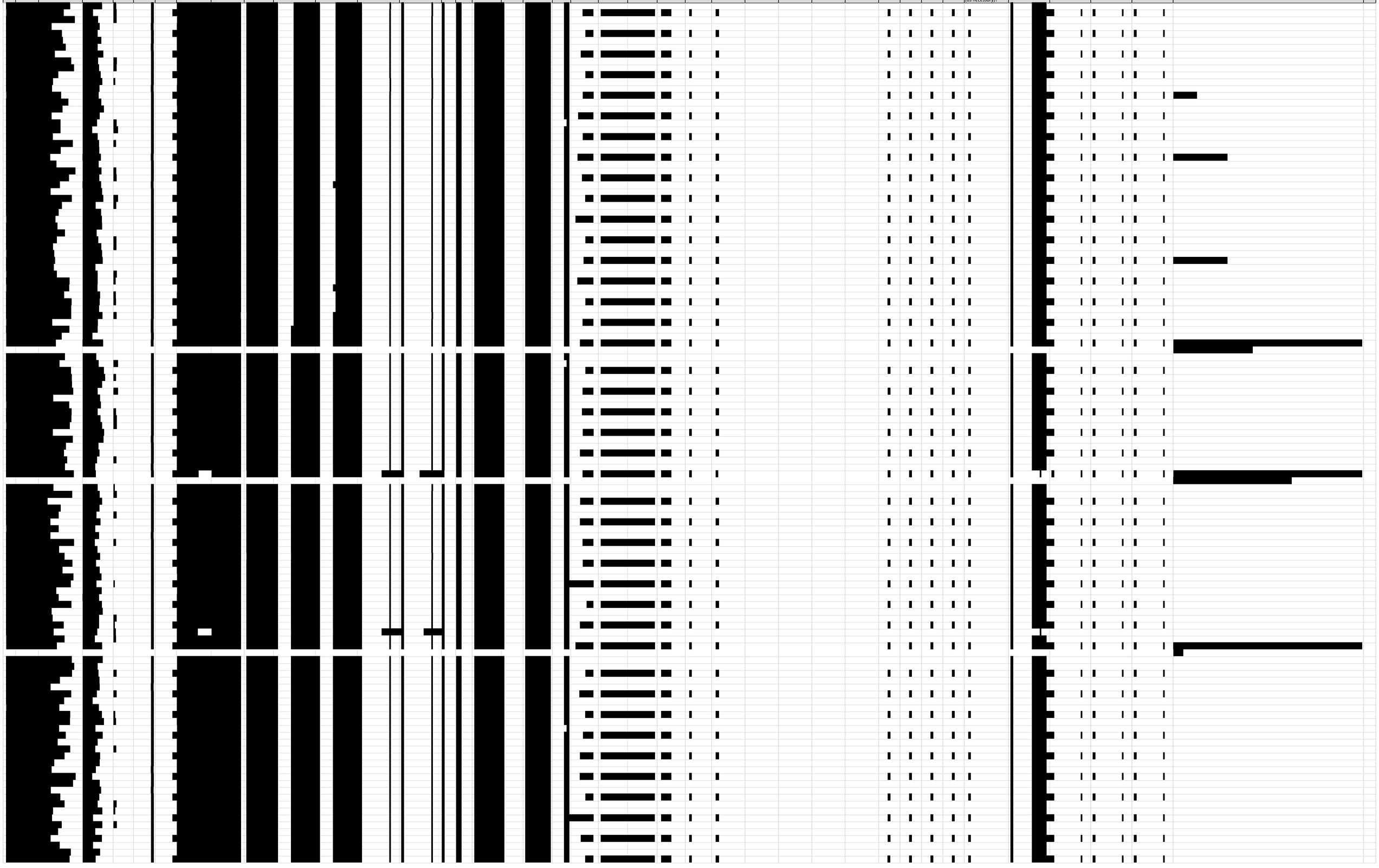
		No. of Weighted Accounts	Dollars
1. FAILED ACCOUNTS (COMPLIANCE)		-	$ -
2. ALTERNATIVE DOCUMENTATION ACCOUNTS		-	$ -
3. LISTING ADJUSTMENTS			
(Accounts Removed from listing)	Type I	-	$ -
(Accounts Partially Adjusted)	Type II	-	$ 6,398.78
(Accounts with Non-Allowable Charges Removed)	Type III	-	$ -
		-	$ 6,398.78
4. VOIDED CLAIMS THAT WERE PASSED DURING TESTING		-	$ -

[redacted] **CHARITY CARE VERIFICATION - 3rd QUARTER CLAIMS LISTING**

Source: The Christ Hospital Charity Care Claims Sample for the 2019, 3rd Qtr, generated in accordance with the methodology set forth by the Department's "Charity Care Claims Handbook" per the Charity Care Charges, net of Voids, submitted during the quarter
Purpose: To test the claims selected per the attributes indicated below
Conclusion: See below for the 'Summary of Verification Results' Section, located beneath the detailed claims testing per the 'Subsample' and 'Additional Onsite Sample' Sections

																			Complete(d) during Testing				NOT EXPANDED		Reportable Accounts				Step Number[3]									
ID #	Provider Number	PT Last Name	PT First Name	Middle Initial	Sample Wt	Sub-Sample Wt	ACCT Number	ICN Number	Write-off Date	Claim Charge	Claim Charge - Doc	TPL Paid	TPL Doc	CC %	IP/OP	Service / Discharge Date	Trans Type	PT Date of Birth	PT Age at DOS	*DRG / Type of Service*	*Date per 1st CC App*	*Date CC App Expires*	*App Type*[1]	*PT signed CC App?*	*PT has other Insurance?*[2]	***Alt Doc***	***Compliance***	***Listing Adjustment***	***Passed Void***	*Pat ID*	*NJ Res*	*Income*	*Assets*	*PT assessed for XIX Eligibility and Referral made (as necessary)?*[4]	Priced Amount	*Listing Adj Amount Type 1*	*Listing Adj Amount Type 2*	*Listing Adj Amount Type 3*	*Additional Testing Comments on File*	*WP Ref*
Subsample																																							
1	[redacted]																																						

ID #	Provider Number	PT Last Name	PT First Name	Middle Initial	Sample Wt	Sub-Sample Wt	ACCT Number	ICN Number	Write-off Date	Claim Charge	Claim Charge - Doc	TPL Paid	TPL Doc	CC %	IP/OP	Service / Discharge Date	Trans Type	PT Date of Birth	PT Age at DOS	DRG / Type of Service	Date per 1st CC App	Date CC App Expires	App Type [1]	PT signed CC App?	PT has other Insurance? [2]	**Alt Doc**	**Compliance**	**Listing Adjustment**	**Passed Void**	Pat ID	NJ Res	Income	Assets	PT assessed for XIX Eligibility and Referral made (as necessary)? [4]	Priced Amount	Listing Adj Amount Type 1	Listing Adj Amount Type 2	Listing Adj Amount Type 3	Additional Testing Comments on File	WP Ref



ID #	Provider Number	PT Last Name	PT First Name	Middle Initial	Sample Wt	Sub-Sample Wt	ACCT Number	ICN Number	Write-off Date	Claim Charge	Claim Charge - Doc	TPL Paid	TPL Doc	CC %	IP/OP	Service / Discharge Date	Trans Type	PT Date of Birth	PT Age at DOS	DRG / Type of Service	Date per 1st CC App	Date CC App Expires	App Type [1]	PT signed CC App?	PT has other Insurance? [2]	**Alt Doc**	**Compliance**	**Listing Adjustment**	**Passed Void**	Pat ID	NJ Res	Income	Assets	PT assessed for XIX Eligibility and Referral made (as necessary)? [4]	Priced Amount	Listing Adj Amount Type 1	Listing Adj Amount Type 2	Listing Adj Amount Type 3	Additional Testing Comments on File	WP Ref

ID #	Provider Number	PT Last Name	PT First Name	Middle Initial	Sample Wt	Sub-Sample Wt	ACCT Number	ICN Number	Write-off Date	Claim Charge	Claim Charge - Doc	TPL Paid	TPL Doc	CC %	IP/OP	Service / Discharge Date	Trans Type	PT Date of Birth	PT Age at DOS	DRG / Type of Service	Date per 1st CC App	Date CC App Expires	App Type [1]	PT signed CC App?	PT has other Insurance? [2]	**Alt Doc**	**Compliance**	**Listing Adjustment**	**Passed Void**	Pat ID	NJ Res	Income	Assets	PT assessed for XIX Eligibility and Referral made (as necessary)? [4]	Priced Amount	Listing Adj Amount Type 1	Listing Adj Amount Type 2	Listing Adj Amount Type 3	Additional Testing Comments on File	WP Ref

ID #	Provider Number	PT Last Name	PT First Name	Middle Initial	Sample Wt	Sub-Sample Wt	ACCT Number	ICN Number	Write-off Date	Claim Charge	Claim Charge - Doc	TPL Paid	TPL Doc	CC %	IP/OP	Service / Discharge Date	Trans Type	PT Date of Birth	PT Age at DOS	*DRG / Type of Service*	*Date per 1st CC App*	*Date CC App Expires*	*App Type* [1]	*PT signed CC App?*	*PT has other Insurance?* [2]	***Alt Doc***	***Compliance***	***Listing Adjustment***	***Passed Void***	*Pat ID*	*NJ Res*	*Income*	*Assets*	*PT assessed for XIX Eligibility and Referral made (as necessary)?* [4]	Priced Amount	*Listing Adj Amount Type 1*	*Listing Adj Amount Type 2*	*Listing Adj Amount Type 3*	*Additional Testing Comments on File*	*WP Ref*
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]		[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]					[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
Additional Onsite Sample																																								
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]		[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]		[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]					[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	

ID #	Provider Number	PT Last Name	PT First Name	Middle Initial	Sample Wt	Sub-Sample Wt	ACCT Number	ICN Number	Write-off Date	Claim Charge	Claim Charge - Doc	TPL Paid	TPL Doc	CC %	IP/OP	Service / Discharge Date	Trans Type	PT Date of Birth	PT Age at DOS	DRG / Type of Service	Date per 1st CC App	Date CC App Expires	App Type [1]	PT signed CC App?	PT has other Insurance? [2]	**Alt Doc**	**Compliance**	**Listing Adjustment**	**Passed Void**	Pat ID	NJ Res	Income	Assets	PT assessed for XIX Eligibility and Referral made (as necessary)? [4]	Priced Amount	Listing Adj Amount Type 1	Listing Adj Amount Type 2	Listing Adj Amount Type 3	Additional Testing Comments on File	WP Ref
Subtotal					66	66				$ 212,038.95	$ 220,733.24	$ 603.81	$ 1,112.07													-	-	-	-						$ 6,210.14	$ -	$ -	$ -		
Total					849	327				$ 36,559,563.71	$ 37,061,778.98	$ 98,219.59	$ 116,545.31													-	-	1	-						$ 1,696,016.98	$ -	$ (6,398.78)	$ -		

Summary of Verification Results

Tickmark Legend

1	**FULL** for Standard Full Application **PLAN G** for Abbreviated Application for *Plan G* recipients **BE** for Best Efforts Application for *Emergency Room Admissions* **SF** for Short-Form Application for *Emergency Room Admissions* "ER ADMIT" per the Additional Comments for **BE** and **SF** applications indicates the patient's ER charges and IP admission were verified
2	**Y/N**; N/A if not verified If *Yes* , indicate **Y** and include Name of Other Coverage/Insurance in Additional Comments If *No* , indicate **N** **If the hospital *did not verify* , investigate potential non-compliance
3	Indicate the *criteria per the specific column heading* is met with **X** Indicate with ***** the Attribute is *not applicable* when PT's enrollment with WFNJ/GA satisfies CC eligibility requirements Indicate with **1** the PT's account is supported by and includes *Level I Documentation* Indicate with **2** the PT's account is supported by and includes *Level II Documentation* Indicate with **3** the PT's account is supported by and includes *Level III (Alternative) Documentation*
4	**Y/n**; N/A if PT has other active coverage If *Yes* and the hospital did assess whether PT met criteria for Medicaid/FamilyCare/other eligibility, indicate **Y** If *No* and the hospital *did not assess* whether PT met criteria for Medicaid/FamilyCare/other eligibility, indicate **N** and investigate potential non-compliance **If PT is potentially eligible for other coverage but *no referral is made* , investigate potential non-compliance

SAMPLE SIZE (# of claims)

(full)			
Weight	783		
Count	565		
(sub)			
Weight	261		
Count	239		
(additional)			
Greater of	25	or	**66**
Weight	66		
Count	66		

SAMPLE TOTAL ($ value of claims)

(full)		
Value	$	36,347,524.76
(sub)		
Value	$	24,358,512.61
(additional)		
Value	$	212,038.95

Total weighted accounts	849
Sub-sample weighted accounts	327
Total requested accounts	631
Total reviewed accounts	305

Listing Adjustment(s) TOTAL

	Count	Wght		Value ($)
(sub)	1	1	**$**	**6,398.78**
IP	*0*	*0*	$	-
OP	*1*	*1*	$	6,398.78
(add'l)	0	0	**$**	**-**
IP	*0*	*0*	$	-
OP	*0*	*0*	$	-
All	**1**	**1**	**$**	**6,398.78**
All IP	*0*	*0*	$	-
All OP	*1*	*1*	$	6,398.78
	1	**1**	**$**	**6,398.78**

Listing Adjustment(s) TYPE I

	Count	Wght		Value ($)
(sub)	0	0	**$**	**-**
IP	*0*	*0*	$	-
OP	*0*	*0*	$	-
(add'l)	0	0	**$**	**-**
IP	*0*	*0*	$	-
OP	*0*	*0*	$	-
All	**0**	**0**	**$**	**-**
All IP	*0*	*0*	$	-
All OP	*0*	*0*	$	-
	0	**0**	**$**	**-**

Listing Adjustment(s) TYPE II

	Count	Wght		Value ($)
(sub)	1	1	**$**	**6,398.78**
IP	*0*	*0*	$	-
OP	*1*	*1*	$	6,398.78
(add'l)	0	0	**$**	**-**
IP	*0*	*0*	$	-
OP	*0*	*0*	$	-
All	**1**	**1**	**$**	**6,398.78**
All IP	*0*	*0*	$	-
All OP	*1*	*1*	$	6,398.78
	1	**1**	**$**	**6,398.78**

Listing Adjustment(s) TYPE III

	Count	Wght		Value ($)
(sub)	0	0	**$**	**-**
IP	*0*	*0*	$	-
OP	*0*	*0*	$	-
(add'l)	0	0	**$**	**-**
IP	*0*	*0*	$	-
OP	*0*	*0*	$	-
All	**0**	**0**	**$**	**-**
All IP	*0*	*0*	$	-
All OP	*0*	*0*	$	-
	0	**0**	**$**	**-**

Alternative Documentation

	Count	Wght		Value ($)	Claims (%)	Value (%)
(full)						
(sub)	*0*	*0*	$	-	0.000%	0.000%
(add'l)	*0*	*0*	$	-	0.000%	0.000%
All	0	0	**$**	**-**	0.000%	0.000%

Compliance

	Count	Wght		Value ($)	Claims (%)	Value (%)
(full)						
(sub)	*0*	*0*	$	-	0.000%	0.000%
(add'l)	*0*	*0*	$	-	0.000%	0.000%
All	0	0	**$**	**-**	0.000%	0.000%

Passed Void

	Count	Wght		Value ($)
(sub)	0	0	**$**	**-**
IP	*0*	*0*	$	-
OP	*0*	*0*	$	-
(add'l)	0	0	**$**	**-**
IP	*0*	*0*	$	-
OP	*0*	*0*	$	-
All	**0**	**0**	**$**	**-**
All IP	*0*	*0*	$	-
All OP	*0*	*0*	$	-
	0	**0**	**$**	**-**