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July 26, 2017

Cynthia Dellinger  
General Counsel  
West Virginia Health Care Authority  
100 Dee Drive  
Charleston, WV 25311

RECEIVED  
2017 JUL 26 PM 4:  
WV HEALTH CARE  
AUTHORITY

Dear Mrs. Dellinger:

Re: **LEGISLATIVE RULE 65CSR13, FINANCIAL DISCLOSURE RULE**

On behalf of the West Virginia Hospital Association and its 65 member hospitals and health systems, we respectfully submit this letter to provide public comments in response to the above referenced **Legislative Rule 65CSR13, Financial Disclosure Rule**. We appreciate the Authority's swift action in filing this emergency rule pertaining to financial disclosure and welcome the opportunity to now share our specific recommendations.

**§65-13-2. Definitions.**

2.1. We recommend revising the first two sentences of this definition by combining them to read "means a complete audited financial statement for the preceding fiscal year, including related notes, schedules, and documents, prepared and presented by an independent accountant or the auditor of the covered facility or related organization."

2.3. We recommend removing "(not to include county health departments or those free clinics that provide all of their services without cost to the patient)" and "A covered facility does not mean the private office practice of one or more health professionals licensed to practice in this state pursuant to W.Va. Code, §30-1-1 et. seq., unless the practice is certified as an ambulatory surgical facility or center" so that the definition is consistent with the definition of "covered facility" found at WV Code §16-29B-3(b)(5).

**§65-13-3. Statements, Schedules, Reports to be Filed with Authority.**

3.1.b. We recommend replacing the words "schedule of its current rates" with "statement of gross charges or amount billed by the provider for services rendered" to ensure a complete capture of the data being sought. In addition, we recommend removing the second sentence that reads "Hospitals shall file a charge master and all other providers, except behavioral health providers, shall file a schedule of rates for all services provided."

3.3.1. We recommend either defining, or specifying the information required to be submitted as part of, the Health Care Authority Financial Report (Uniform Reporting System). As the Health Care Authority Financial Report (Uniform Reporting System) was developed in 1983 in support of the Authority's former mission of Rate Review, WVHA recommends the following schedules be deleted from the report:

- **Worksheet 1A.** This schedule collects other governmental payor statistics which, at one time, was utilized in Rate Review. Since the hospital Rate Review program was repealed, collecting this information is no longer necessary.
- **Worksheets 5, 5-A, 5-B, 5-C, 6, 6-A, 6-C, 7, 7-A.** These schedules report information that is available from the Medicare Cost report, and it is therefore duplicative and should be eliminated to reduce the reporting burden to hospitals.
- **Worksheets 7, 8, 8-A, 8-B, 8-C.** These schedules report data points that were utilized in Rate Review. As Rate Review has been repealed, these schedules are no longer necessary and present a reporting burden to hospitals.
- **Worksheet 10.** This data is available in the Medicare Cost report, and it is therefore duplicative and should be eliminated to reduce the reporting burden to hospitals.

In order to eliminate duplicative reporting and ensure consistency in reporting by other federal and state agencies, WVHA recommends that the Authority obtain the Medicare Cost reports for those health services it deems appropriate. Data necessary for the Certificate of Need function could be provided by the Health Care Authority Financial Report (Uniform Reporting System) Worksheets 2, 2-A and 4 and formatted into a new reporting requirement.

Medicare Cost Report data is utilized by other divisions within the Department of Health and Human Resources. It is our understanding that the Office of Accountability and Management Reporting utilizes Medicare Cost report data to carry out its function. Opportunity to reduce cost and the reporting burden to hospitals could be available if the Authority would access that data.

Hospitals - 2010	CMS-2552-10
SNF -1996	CMS-2540-96
SNF - 2010	CMS-2540-10
Home Health Agencies	CMS-1728-94
Renal Dialysis Facilities-1994	CMS-265-94
Renal Dialysis Facilities-2011	CMS-265-11
Hospices	CMS-1984-99
Health Clinics	CMS-222-92
Community Mental Health Centers	CMS-2088-92

The Medicare Cost report data is available in electronic format from the Center for Medicare and Medicaid Services subcontractor ResDAC ([www.resdac.org](http://www.resdac.org)).

**§65-13-7. Public Access to Information.**

We recommend specifying the fees to be charged within this section.

**§65-13-8. Penalties For Failure To Comply.**

We recommend replacing "make and transmit" with the word "submit" to make it consistent with WV Code §16-29B-24(e), in the third sentence replacing "facility or organization" with "covered facility" to make it consistent with WV Code §16-29B-24(e), and replacing "within the time specified by the authority" with a defined time period.

Sincerely,



Brandon Hatfield  
General Counsel

BH/tlr