

# The NorEaster



WINTER 2023



## President's Message

I hope everyone is enjoying and continues to enjoy this holiday season. The past few months have been busy from a chapter perspective. We hosted the annual reimbursement conference in September, which was very well attended. The conference included an overview of the IPPS and OPPTS rules, the new Rural Emergency Hospital (REH) provider type, updates on the 340B program, changes to the Medicare cost report, an audit and reimbursement update from NGS, an insightful CFO panel discussing financial hot topics, and last but not least, a Jenga tournament! Thank you to all the speakers, sponsors and volunteers who made the conference possible.

We also hosted several virtual events, including a legislative update with representatives from New Hampshire, Vermont, and Maine, as well as a panel discussion on the No Surprises Act which focused on the provider experience with implementation. If you missed any of these virtual sessions and are interested in learning more, you can visit the 'Recorded Webinars' section of the chapter website, which has recordings and presentation materials available for chapter members as applicable.

As we look forward to 2023, the education committee and chapter leadership are busy planning for the Northern New England chapter annual meeting, which will be held in beautiful North Conway from March 23rd to 24th. This will be a great event packed with networking and educational opportunities, as well as recognition for chapter volunteers who provide ongoing vital support to the chapter. I hope to see many of you there!

To stay up to date on everything we're planning, be sure to check out our website at <https://www.hfma.org/northern-new-england>, follow us on LinkedIn and Twitter, read our quarterly newsletters and monthly issues of the Mountain Minute, and watch out for emails from Jeff Walla at [jwalla@berrydunn.com](mailto:jwalla@berrydunn.com) related to upcoming events.

For information regarding opportunities to volunteer in the chapter, please visit our volunteer page at <https://www.hfma.org/chapters/region-1/northern-new-england/about.html>. We are always looking for interested people to assist on chapter committees, help plan events, and volunteer in several other capacities.

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northern new england chapter

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The Newsletter is published four times a year. Our objective is to provide members with information regarding chapter activities as well as ideas to help the individual in the performance of his/her duties.

Opinions expressed in articles or features are those of the authors and do not necessarily reflect the views of the Healthcare Financial Management Association, Northern New England Chapter or the editor.

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Lastly, it would be remiss not to acknowledge the challenges healthcare providers continue to face associated with the COVID-19 pandemic, inflation, staffing shortages, and several other issues that have been particularly acute in the past few years. These challenges are interrelated and complex and are putting an incredible strain on our national healthcare system. If you have ideas for educational content that would be helpful for your organization to better address these challenges, please reach out to myself or other chapter leaders.

I wish you all well during this holiday season and look forward to connecting again in the New Year!

**Wade Gallon**

*President, Northern New England Chapter, HFMA*

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# Reducing Provider Burnout by Increasing Engagement and Effectiveness

David Turner, Director – Healthcare Consulting Group at Mazars USA LLP

An American Medical Association report issued in 2021 noted that the cost to replace a physician can range from \$500,000 to more than \$1 million per doctor. This estimate does not include indirect costs such as medical errors and higher malpractice risk along with the intangibles of reduced patient satisfaction, damage to the organization's reputation and loss of patient loyalty.

Year after year and survey after survey the metrics show that the problem is getting worse. Merritt Hawkins, a leading physician recruiting firm, highlight that surveys point to improving the physician workforce experience could have prevented at least half of physicians from leaving an organization for another employer. 70% of physicians in their surveys said they were actively disengaged from their employers which was a disconnect to administrators surveyed who believed 35% of their physicians felt this way.

Organizations have approached burnout with implementing wellness programs focusing on the mental health of providers. These programs only solve half of the problem and fail to address the root causes for the high frustration and providers leaving either an organization or the industry as a whole.

The solution is simple in concept. To reduce ambulatory provider burnout management must increase provider engagement in the workflow and process improvements in how they manage their day and patients.

In general, providers are looking for ways to:

- 1) Reduce the daily data overload which can be alleviated by developing an active panel management model through a combination of synthesizing patient data through automation and utilizing limited staff resources to engage high risk patients.
- 2) Achieve work life balance by starting and stay on-time which begins with proper scheduling, ensuring patients show-up prepared and on time, ease of check-in, and ends with allowing providers to run effective morning huddles.
- 3) Effective care team roles and workflows especially with handling non-clinic encounters, limiting clinic interruptions and reducing volumes at the end of the provider's clinic day.
- 4) Reducing concerns by utilizing business intelligence capabilities to monitor patient compliance with their care plans as well as developing alerts for providers when patients have significant medical events or changes in mediations.
- 5) Ensure they do not lose compensation by engaging them in frequent discussions and improvement plan to achieve their key metrics especially ones tied to volumes or quality.

Medical group administrators have many competing priorities related to staff shortages, lack of patient access, and goals set by management that limit their ability to focus on these provider demands. Seeking outside assistance to collaborate and to assist leaders navigate through these process improvements may reduce stress and elevate your chances for success.

## A reminder for all CPAs, CMAs, etc. regarding record retention

Please make sure that you print and save your certificates of attendance from any programs you attend that are NNE HFMA chapter events (whether webinar or in-person), especially if you are required to maintain any sort of professional certification. The chapter is not responsible for maintaining these records for its members beyond providing you with the email immediately following the webinar or distributing the certificate the day of the in-person event. We are unable to reproduce historical records for members, therefore, you will need to maintain such records personally.



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# 2023 E/M Code Changes

Maribeth Labbe, COC, CPMA, C RC, CRCR, CSPPM, CSPR, Medical Coding Analyst, Baker Newman Noyes

Coding and documentation for evaluation-and-management (E/M) service will carry fewer administrative burdens in 2023 as landmark reforms that were implemented last year for E/M services performed in outpatient and office settings will be carried over across all health care settings starting January 1, 2023. This includes hospitals, emergency departments, nursing facilities and patients' homes.

2021 E/M changes included providing physicians and other qualified health care professionals the flexibility to select a level of service based on the complexity of medical decision-making or total time on the day of service, including work completed when the patient wasn't present.

For 2023, several codes and their descriptors have been revised, consolidated or deleted. The goals of these changes are to make it simpler, practical and clinically relevant, decrease the need for audits and decrease the unnecessary documentation that was related to coding and not to the clinical care of the patient.

## Inpatient and Observation Care Services

- Observation discharge (99217), initial observation (99218-99220), and subsequent observation (99224-99226) will be deleted
- Initial hospital care (99221-99223), subsequent hospital care (99231-99233), admission and discharge on the same date of service (99234-99236), and hospital discharge (99238-99239) codes and guidelines were revised

## Consultations

- Consultation codes (99241 & 99251) will be deleted
- Consultations E/M codes (99243-99245, 99252-99255) codes and guidelines were revised

## Emergency Departments

- Emergency Department Services codes (99281-99285) have been revised to better define the levels of service; criteria will be based on medical decision-making, time is not considered a factor

## Nursing Facilities Services

- Nursing Facility Services E/M code (99318) will be deleted
- All other codes (99304-99310, 99315, 99316) and guidelines were revised

## Domiciliary, Rest Home (e.g., Boarding Home), or Custodial Care Services

- These codes and guidelines for this category (99339-99340) were deleted
- For domiciliary, rest home (e.g., assisted living facility), or home care plan oversight services, see care management service codes (99437, 99491), or principal care management codes (99424, 99425)

## Home or Residence Services

- All codes and guidelines were revised
- New Patient (99341-99345)
- Established Patient (99347-99350)

## Prolonged Services

- Prolonged Service Codes (99354-99357) will be deleted
- Guidelines relative to prolonged services on a date other than a face-to-face encounter (99358 & 99359) will be updated
- Prolonged service codes (99415 & 99416), which is used in the office or outpatient setting for face-to-face services will also be revised
- New Prolonged Service Code (993X0) Inpatient or Observation

Organizations should review the AMA guidelines, which explains the upcoming changes in detail with your appropriate staff.

<https://www.ama-assn.org/system/files/2023-e-m-descriptors-guidelines.pdf>



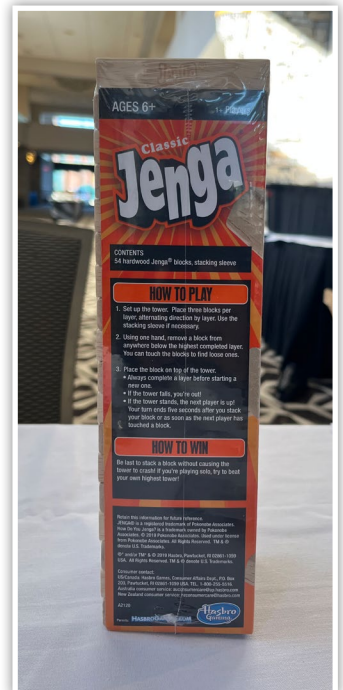


# Reimbursement Conference

Concord, NH • September 2022



Students from left to right: Maddie Parker, Matt Looney, Mia Taranko, Sabrina Kadariya. Then Travis Boucher (Spear Memorial) and Shawn Haskill (Maine Medical Center)



# Evaluating and Reducing Hospital Administrative and Overhead Costs

David Turner, Director – Healthcare Consulting Group at Mazars USA LLP

In a post-pandemic era, health systems across the United States continue to face financial pressures from hyper-inflationary costs in wages, pharmaceutical, and supplies. Compounding this is the estimated 18 million people that will lose Medicaid coverage when the COVID-19 PHE ends and a rise in unemployment from the forecasted recession. As a result, health systems have been focused on squeezing every dollar they can from administrative and overhead costs.

The following steps offer a guide of where to begin this review.

**Step 1: Define Overhead** Before focusing on benchmarking and other analytics, begin by define overhead. Some organizations define it as any non-revenue producing departments, some utilize the Medicare cost report, while others narrowly define it as administrative and financial operations. The definition varies widely, making a meaningful comparative review to benchmark difficult not to mention that current benchmarks have not caught up to the rapid reductions currently underway. However, one of the more useful exercises is to examine the organization's overhead trends by utilizing the Medicare cost report, which is a consistent year over year reporting tool. In our example below we highlight on a dollar spend per percentage of net patient revenue (NPR) to identify trends.

Per cost report data – Growth in Overhead as % NPR

	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
Salary % NPR	36.5%	43.0%	44.5%	44.6%	44.0%	43.8%	44.2%	45.0%	43.1%	44.2%	43.1%
Fringe % NPR	8.0%	9.1%	9.2%	9.4%	9.0%	8.5%	8.9%	9.3%	9.1%	9.8%	9.7%
Contract Labor % NPR	0.4%	0.5%	0.6%	0.5%	0.5%	0.9%	1.6%	2.3%	1.8%	1.1%	3.1%
Overhead % NPR	44.4%	44.6%	44.5%	44.8%	44.1%	43.9%	43.0%	52.0%	49.1%	51.4%	49.0%
IT Operating % NPR	2.8%	3.3%	3.1%	3.2%	3.2%	3.3%	3.3%	3.7%	3.3%	3.6%	3.4%
EBITDA (in 000)	\$65,000	\$30,000	\$27,000	\$29,000	\$7,500	\$10,000	(\$6,000)	(\$70,000)	(\$7,500)	(\$68,000)	(\$44,000)

**Step 2: Data Analytics.** The next step is to capture all spend that was previously defined as overhead. Starting with payroll data, the purpose of this exercise is to identify any indirect (or shadow overhead) which upon first pass can simply be defined as like positions, titles, and roles similar to corporate or administrative overhead that are typically embedded in non-corporate departments. A similar review should be performed using the accounts payable (AP) to capture previously outsourced functions to have a complete picture of the system overhead spend by overhead category as shown in our example below.

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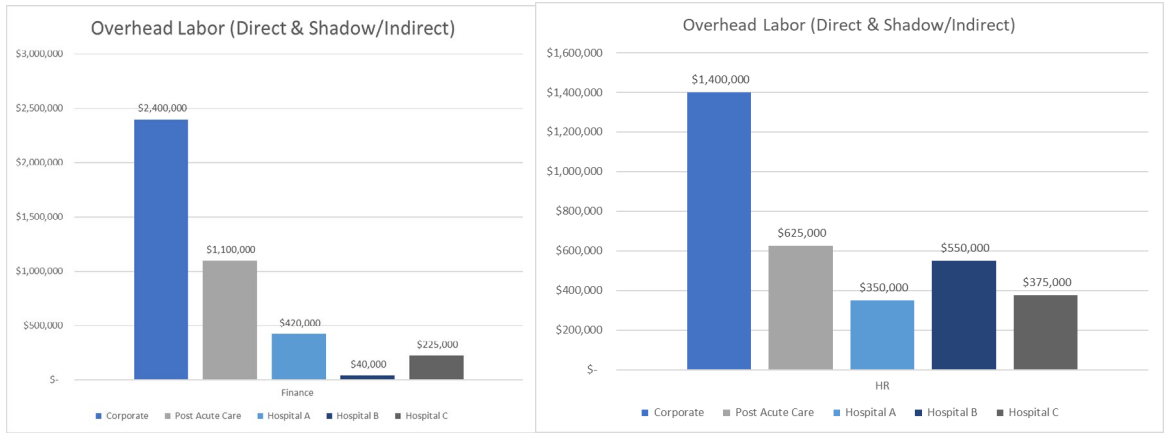


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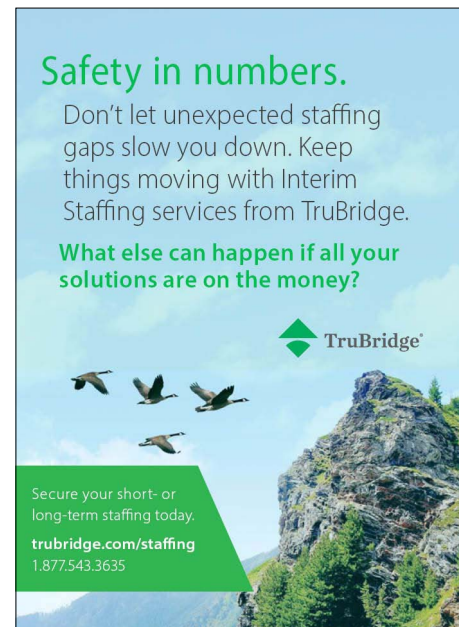
**Step 3: Leadership Review.** For the last review, we recommend examining the multiple layers of leadership by creating a grid that would include anyone in a supervisor level of leadership or higher. These grids would be categorized by the various leadership level full-time equivalents (FTE's) by departments, by senior leader, or by overhead group, paying particular attention to multiple layers of command and variations between hospitals for similar departments.

**Step 4: Reporting and Reductions.** Now comes the hard part, which is determining what the organization can afford as a forecasted percentage of operating revenue and where to start cutting costs. Senior leadership will need to conduct an internal review of every dollar added by examining how and why functions grew over time, questioning the value-add to the organization, a critical review of job functions for potential consolidation, as well as outsourcing (or insourcing) considerations. Leaders must challenge themselves and their peers on all spend additions and justify why it is necessary for ongoing operations and the delivery of care.

These are tough decisions to make, seeking outside expertise can help navigate the process and limit some of the internal dynamics that limit a team success.

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**Save the Date!**

# NNE HFMA Annual Meeting

**Thursday & Friday; March 23 & March 24, 2023**

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Visit our webpage for more information about volunteering to be on one or more of our Committees.

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# Meet the Leadership Team



## Wade Gallon, CPA, FHFMA, President

[WGallon@stroudwater.com](mailto:WGallon@stroudwater.com)

I'm really looking forward to continuing to serve the NNE chapter this year! I've found that engaging in this community has better prepared me for my professional roles and has allowed me to make great connections in the healthcare finance space. Outside of work, I enjoy spending time with my family and getting outdoors whenever possible. Paddling, fishing and running are the current frontrunners out of a long list. Looking forward to hopefully meeting many of you throughout the year!



## Zachary Colby, President Elect

[Zachary.Colby@northcountryhealth.org](mailto:Zachary.Colby@northcountryhealth.org)

It is exciting to see all the great things happening in the Northern New England HFMA chapter. I know there is more to come as this new chapter continues to evolve and grow. I am proud to be the President-Elect for this chapter. I am the Patient Financial Services Manager for North Country Healthcare (NCH) which consists of Androscoggin Valley Hospital, Upper Ct Valley Hospital, Weeks Medical Center and North Country Home Health and Hospice. When not working for NCH or HFMA I enjoy fishing and camping with family and friends. I also enjoy gardening and cheering on the Patriots, Bruins and Red Sox. I look forward to seeing everyone in the near future."



## Chelsea Desrosiers, CPA, MBA, Secretary

[chdesrosiers@carymed.org](mailto:chdesrosiers@carymed.org)

I'm excited to see the expansion of educational opportunities for our members with the Northern New England HFMA chapter. As a CFO at a rural hospital in Northern Maine I also look forward to the enhanced networking opportunities that will be available to our members with the merge of the two chapters. The networking component is a key resource to working through the many challenges of our ever changing healthcare environment. When I'm not at Cary Medical Center, you can find me with my two adorable (but very active!) children, Livia and Raymond. My husband and I are working on our dream home, renovating our latest purchase of an old white farmhouse and making walking/skiing/snowshoeing trails on our land.



## Michelle Smith, Treasurer

[Michelle.smith@mdihospital.org](mailto:Michelle.smith@mdihospital.org)

I am excited to be the Chief Financial Officer for the newly created Northern New England Chapter of HFMA! I look forward to seeing the wonderful educational and networking opportunities we will deliver to the Northern New England and beyond for HFMA in the upcoming year. I am currently the Director of Finance at Mount Desert Island Hospital in Bar Harbor, ME. When I'm not busy at my day job, I enjoy spending time with my family at camp, horseback riding with my youngest and supporting my community in many volunteer ways.



## Erin Cutter, Past President

[ecutter@crhc.org](mailto:ecutter@crhc.org)

I'm honored to be serving as President for the inaugural year of the Northern New England Chapter. I've worked in some capacity of hospital Revenue Operations for the past 13 years, and I've always gotten so much out of my HFMA membership. In my spare time, I enjoy spending time with friends and family, reading, traveling, and DIY home improvement projects.

# Board of Directors

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## Artem Maksutov

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## Mark Bonica, PhD, MBA

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I am an associate professor in the University of New Hampshire's Department of Health Management and Policy where I teach and oversee the undergraduate internship program. I am also the host of the Health Leader Forge Podcast (<http://healthleaderforge.org>) and I write a weekly newsletter for healthcare leaders (<https://markbonica.substack.com/>). When I am not preparing the next generation of healthcare leaders, you can usually find me paddling my kayak on the Oyster River or somewhere else around Great Bay.



## Andrew Murry, CPA

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I am excited to be a part of the Northern New England HFMA! I work for Baker Newman Noyes as an audit manager. Outside of BNN and HMFA, I spend most of my time running road races and golfing. I love going on golf trips to see unique courses while losing a lot of golf balls. I look forward to meeting many of you in person this year!



## Chris Mouradian, CPA

[cmouradian@berrydunn.com](mailto:cmouradian@berrydunn.com)

I am so excited to be a part of the Northern New England HFMA chapter and can't wait to meet many of you in person this year. I work for BerryDunn, a Top 50 accounting firm headquartered in New England. When I'm not working at BerryDunn or HFMA, I enjoy being on the lake, at the beach, with friends and family. Over the next few years, my father and I will be travelling to horse racing tracks around the country.

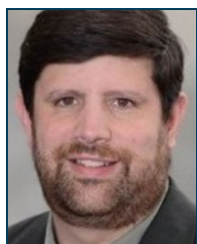


## Jeff Walla CPA, FHFMA

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It is very satisfying to be part of this new HFMA chapter formation and see nothing but benefit for our members combining forces more formally. When I'm not working at BerryDunn or on HFMA, I have some hobbies and they have evolved over time shifting to woodworking (once the price of lumber returns to something approaching normal), time on the race track (but not often enough), and gardening. Let's just say I'm taking a break from golf for the time being, but it will be back in the line up some day.

## Board of Directors, continued



### Tige Monacelli

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I am honored and excited to be a part of the newly combined NNE chapter leadership. When I am not working at Maine Health or on HFMA, I enjoy playing softball, as well as watching football and baseball. I have been known to play cards occasionally and was once kicked out of a casino in Vegas for counting cards at a \$5 blackjack table.



### Tom Jabro CRCR, CHFP, CSAF

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I am excited for what the Northern New England HFMA chapter will achieve together! I work for InstaMed, J.P. Morgan's enhanced patient financial experience platform. Outside of J.P. Morgan and HFMA, I enjoy being up in the mountains skiing or hiking, swimming whenever I can, and traveling. I have been to every single US state and I hope to tackle every Major League ballpark. I look forward to meeting many of you in person this year. Cheers!



### Terri Herrington

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I am extremely excited to be part of the Northern New England HFMA. Being involved with multiple chapters in the past I was able to see what each chapter could bring to the table. It will be a wonderful opportunity to work with the amazing talent each chapter has. My hobbies include running sporting camps with my husband, and a restaurant with my brother. Best time is spending time with my family and friends



### Andrew Garami CHFP, CRCR

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I'm thrilled to be part of the new Northern New England HFMA chapter. We are growing bigger and better with each passing year, and I feel fortunate to be a part of such a great group of knowledgeable and experienced healthcare finance professionals. I am the Senior Financial Analyst for Mt. Ascutney Hospital and Health Center based in Windsor, VT. I enjoy boxing, cryptocurrencies, ceramics, and travelling. I have been fortunate/crazy enough to take a few year-long sabbaticals to travel abroad. Now that remote work is here to stay (for some of us), I'm looking forward to doing it again soon!

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### Wendy Dumais, CRCR

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I am really looking forward to working with the new Northern New England HFMA Chapter. I am the Administrative Director for Revenue Cycle at Concord Hospital and am celebrating my 20th anniversary with the hospital this month. Outside of work, I enjoy traveling, spending time on the water and eating really good food!

Engage with our Chapter on Social Media

