



Auditor: “What If’s” & Other Impact Analysis

By
Roberto Azzimonti, HFS
Chuck Briggs, HFS

Overview of Today’s Topics

- Who Uses it & Why?
- Create or Import Adjustments
- Review Impact Analysis
- Perform “What If” Scenarios
- Review Audit Adjustments

Who Uses it & Why?

Developed for MACs & Providers

Original Cost Report Never Modified

Adjust Any "Enterable" Cell

Modify Cost Center & Statistic Allocations

Detailed Record of Changes & Impacts

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Who Uses Auditor & Why?

Provider

What If's?

Review Audit
Adjustments

MAC

PDR – Update
PS&R, etc...

Field Audits

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Create/Import Adjustments

- Manually Enter Adjustments
 - Main Adjustments

Auditor

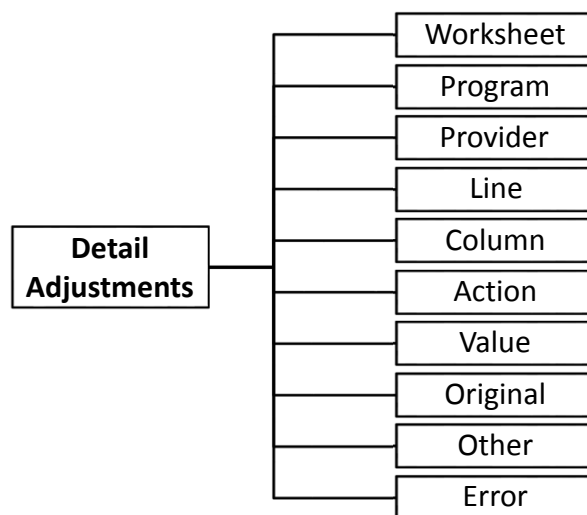
Main Adjustments Details Adjusted Cost Centers Move/Change/Combine

Main adjustments:

Excl	Tag	Number	Applied	Notes
<input type="checkbox"/>	<input type="checkbox"/>	1	<input type="checkbox"/>	Completed cost reporting forms and pages in accordance with current regulations.
<input type="checkbox"/>	<input type="checkbox"/>	2	<input type="checkbox"/>	Corrected mathematical and flow through errors in cost reporting forms and pages as necessary.
<input type="checkbox"/>	<input type="checkbox"/>	3	<input type="checkbox"/>	To determine whether total Program reimbursement costs exceed total Program charges, and if so,

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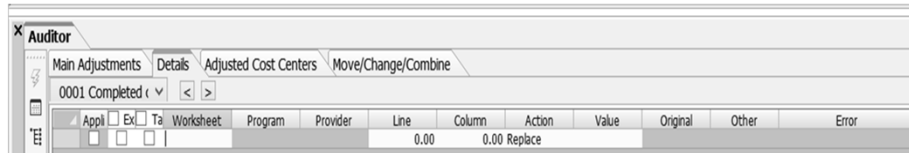
Create/Import Adjustments



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Create/Import Adjustments

- Manually Enter Detail Adjustments
- Detail Adjustment Screen



- **REMEMBER – Can't Adjust Calculated Fields!**

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Create/Import Adjustments

- Manually Enter Detail Adjustments
 - Select Options

Status Options	Worksheet Identifiers	Action
<ul style="list-style-type: none"> • Tagged • Excluded • Applied • Delete 	<ul style="list-style-type: none"> • Worksheet • Program • Provider 	<ul style="list-style-type: none"> • Select Action from list • Review all messages

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Create/Import Adjustments

- Adjustment Detail Window

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Create/Import Adjustments

Right click the mouse button in a worksheet cell to create a new adjustment.

5.00	00500	ADMINISTRATIVE & GENERAL	1,196,777	1,121,148	2,317,925	11,664
7.00	00700	OPERATION OF PLANT	109,541	373,349	482,890	246
8.00	00800	LAUNDRY & LINEN SERVICE	0	0	0	71,090
9.00	00900	HOUSEKEEPING			271,157	-71,090
10.00	01000	DIETARY			426,720	0
11.00	01100	CAFETERIA			0	0
13.00	01300	NURSING ADMINISTRATION			118,831	0
14.00	01400	CENTRAL SERVICES & SUPPLY			274,243	0
15.00	01500	PHARMACY			556,099	0
16.00	01600	MEDICAL RECORDS & LIBRARY	259,743	90,156	349,899	4,832
19.00	01900	NONPHYSICIAN ANESTHETISTS	0	0	0	298,740
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	ADULTS & PEDIATRICS	1,262,381	408,963	1,671,344	0



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Create/Import Adjustments

Adjust Selected Worksheet Cell

1. Open Worksheet
2. Select Cell
3. Click Create Adjustment Button

PART A - INPATIENT HOSPITAL SERVICES UNDER IPPS

1.00 [06] Amounts Other than Outlier Payments	22,313,411
1.01 [06] amounts other than outlier payments for discharges occurring prior to October 1 (see instructions)	0
1.02 [06] amounts other than outlier payments for discharges occurring on or after October 1 (see instructions)	0
1.03 [06] for federal specific operating payment for Model 4 BPCI for discharges occurring prior to October 1 (see instructions)	0
1.04 [06] for federal specific operating payment for Model 4 BPCI for discharges occurring on or after October 1 (see instructions)	0
2.00 Outlier payments for discharges (see instructions)	176,580
2.01 Outlier reconciliation amount	0
2.02 Outlier payment for discharges for Model 4 BPCI (see instructions)	0
3.00 Managed Care Simulated Payments	0
4.00 [06] days available divided by number of days in the cost reporting period (see instructions)	129.36
Indirect Medical Education Adjustment	
5.00 [7E] count for allopathic and osteopathic programs for the most recent cost reporting period ending on or before 12/31/1996 (see instructions)	0.00
6.00 [7E] count for allopathic and osteopathic programs which meet the criteria for an add-on to the cap for new programs in accordance with 42 CFR 413.76(a)	0.00

Auditor

Main Adjustments Details Adjusted Cost Centers Move/Change/Combine

0001 Completed < >

Applied	Excluded	Trp	Worksheet	Program	Provider	Line	Column	Action	Value	Original	Other
						0.00	0.00	Replace			

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Create/Import Adjustments

View Same Cell Adjustments

Same Cell Adjustments

Worksheet: D, Part V, Title XVIII, Hospital, Line Original Value: 104309

Main	Adjustment	Action	New Value
10	120503	Replace	120503
36	1203	Replace	1203
38	-12	Replace	-12

New Value: -12

Auditor

Main Adjustments Details Adjusted Cost Centers Move/Change/Combine

0036 To add B-1 statistics < >

App	El	Trp	Worksheet	Program	Provider	Line	Column	Action	Value	Original	Other	Error
			B-1			192.01	7.00	Replace	4592	0		No Errors
			D, Part V	Title XVIII	Hospital	66.00	3.00	Replace	1203	104309		No Errors
			D, Part V	Title XVIII	Hospital	69.00	3.00	Replace	232111	249278		No Errors
			D, Part V	Title XVIII	Hospital	71.00	3.00	Replace	5435	402170		No Errors

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Create/Import Adjustments

New Hover Text Feature

F	G	H	I	J	K
Provider CCN:	150008	Period		Worksheet E-1, Part I	
		From:	07/01/2010		
		To:	06/30/2011		
Title XVIII		Hospital		PPS	
		Inpatient Part A		Part B	
	mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
0	1.00	2.00	3.00	4.00	
		Adjustments to line 1.00, col 2.00:			
		Main Adjustment 7 :			
		1: Replace 20872206			
		New Value: 20872206			
		of the interim rate for the cost reporting period. Also show d			
		See PS&R Reports 11A, 18A, 21A, 110, 118,			
		11R, and 11S, for Net Reimbursement, and PIP			
		payments.			
	02/03/2011	76,520	02/03/2011	29,022	3.01
	02/03/2011	28,451		0	3.02
		0		0	3.03
		0		0	3.04
		0		0	3.05

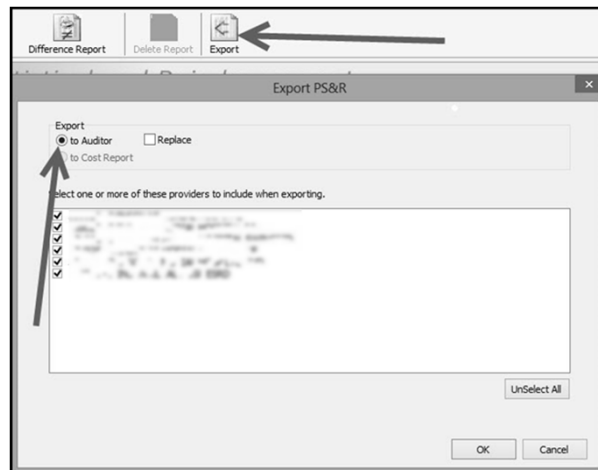
Create/Import Adjustments

Things to Know About Data Entry in Auditor

- Enter Dates
 - Two Digit Day
 - Two Digit Month
 - Four Digit Year
- Delete Dates: Select date and press 
- Or press  .

Create/Import Adjustments

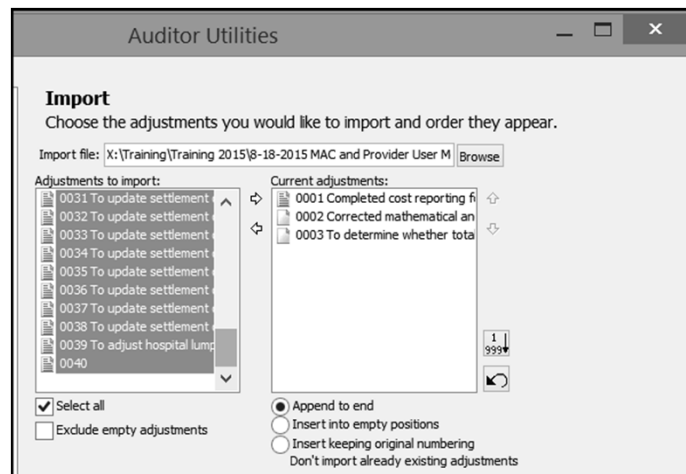
- Export Adjustments from PS&R



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Create/Import Adjustments

- Import Adjustments



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Create/Import Adjustments

- Use Adjusted Cost Centers screen to modify cost center codes, stat codes, descriptions, labels.

Auditor

Main Adjustments Details Adjusted Cost Centers Move/Change/Combine

Add lines from 1.00 to 0.00 Include sub-lin Add

OCR Line	OCR Code	Cost center description	OCR Stat	OCR Stat Label	ACR Line	ACR Code	Cost center description	ACR Stat	ACR Stat Label
1.00	00100	CAP REL COSTS-BLDG & FIXT	1	SQUARE FEET	1.00	00100	CAP REL COSTS-BLDG & FIXT	1	SQUARE FEET
2.00	00200	CAP REL COSTS-MVBLE EQUIP	2	DEPRECIATI EXPENSE	2.00	00200	CAP REL COSTS-MVBLE EQUIP	2	DEPRECIATI EXPENSE
3.00	00300	OTHER CAPITAL RELATED COST	00		3.00	00300	OTHER CAPITAL RELATED COST	00	
4.00	00400	EMPLOYEE BENEFITS DEPARTM	3	GROSS SALARIES	4.00	00400	EMPLOYEE BENEFITS DEPARTM	3	GROSS SALARIES
4.01	00401	MAINTENANCE OF PERSONNEL	4	FTE'S	4.01	00401	MAINTENANCE OF PERSONNEL	4	FTE'S
5.01	00540	NONPATIENT TELEPHONES	5	NUMBER OF TELEPHONE	5.01	00540	NONPATIENT TELEPHONES	5	NUMBER OF TELEPHONE
5.02	00560	PURCHASING RECEIVING & STO	6	COSTED REQ	5.02	00560	PURCHASING RECEIVING & STO	6	COSTED REQ
5.03	00570	ADMITTING	C	GROSS REVENUE	5.03	00570	ADMITTING	C	GROSS REVENUE
5.04	00580	CASHIERING ACCOUNTS RECEIV	C	GROSS REVENUE	5.04	00580	CASHIERING ACCOUNTS RECEIV	C	GROSS REVENUE
5.05	00590	OTHER ADMIN & GENERAL	-2	ACCUM COST	5.05	00590	OTHER ADMIN & GENERAL	-2	ACCUM COST
6.00	00600	MAINTENANCE & REPAIRS	7	SQUARE FEET	6.00	00600	MAINTENANCE & REPAIRS	7	SQUARE FEET
7.00	00700	OPERATION OF PLANT	8	SQUARE FEET	7.00	00700	OPERATION OF PLANT	8	SQUARE FEET

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Create/Import Adjustments

- Use Move/Change/Combine

Auditor

Main Adjustments Details Adjusted Cost Centers Move/Change/Combine

Move Line From: 1.00 To: + -

1.00	-	CAP REL COSTS-BLDG & FIXT
2.00	-	CAP REL COSTS-MVBLE EQUIP
3.00	-	OTHER CAPITAL RELATED COSTS
4.00	-	EMPLOYEE BENEFITS DEPARTMENT
4.01	-	MAINTENANCE OF PERSONNEL
5.01	-	NONPATIENT TELEPHONES
5.02	-	PURCHASING RECEIVING & STORES
5.03	-	ADMITTING
5.04	-	CASHIERING ACCOUNTS RECEIVABLE
5.05	-	OTHER ADMIN & GENERAL
6.00	-	MAINTENANCE & REPAIRS
7.00	-	OPERATION OF PLANT
7.01	-	OPERATION OF PLANT BLDG TWO
8.00	-	LAUNDRY & LINEN SERVICE
9.00	-	HOUSEKEEPING
10.00	-	DIETARY
11.00	-	CAFETERIA

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Review Adjustment Impacts

- Tag/Exclude/Apply

The screenshot shows the 'Auditor' software interface. The 'Main Adjustments' window displays a table of adjustments with columns for 'Exclu', 'Tag', 'Number', 'Applied', and 'Adjusted Cos'. The 'Applying Audit Adjustments' dialog box is open, showing 'Apply Options'.

Exclu	Tag	Number	Applied	Adjusted Cos
<input type="checkbox"/>	<input type="checkbox"/>	47	<input checked="" type="checkbox"/>	[99915
<input type="checkbox"/>	<input checked="" type="checkbox"/>	48	<input checked="" type="checkbox"/>	Part A
<input type="checkbox"/>	<input type="checkbox"/>	49	<input checked="" type="checkbox"/>	Part B
<input type="checkbox"/>	<input checked="" type="checkbox"/>	50	<input checked="" type="checkbox"/>	Part A
<input type="checkbox"/>	<input type="checkbox"/>	51	<input checked="" type="checkbox"/>	Part B
<input type="checkbox"/>	<input type="checkbox"/>	52	<input checked="" type="checkbox"/>	[43340
<input type="checkbox"/>	<input type="checkbox"/>	53	<input checked="" type="checkbox"/>	[43340
<input type="checkbox"/>	<input type="checkbox"/>	54	<input checked="" type="checkbox"/>	[99915
<input type="checkbox"/>	<input type="checkbox"/>	55	<input checked="" type="checkbox"/>	[99915

Applying Audit Adjustments

Apply Options

Adjustments to Apply

☐ Apply All Adjustments

☒ Apply All Tagged Adjustments

Adjustments to Include in Reports

☐ Include All Applied Adjustments

☒ Include Only Tagged Applied Adjustments

☐ None (do not print)

Date Adjustment Report Sent to Provider

After applying adjustments, record this date as the date Adjustment Report was sent to provider:

☐ Date: 10/17/2013 Time: 07:34:17 AM

< Back Next > Finished Cancel

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Review Adjustment Impacts

Impact Reports

The screenshot shows the 'Audit Impact Report' dialog box. It contains 'Print Options' and 'Reports' sections.

Audit Impact Report

Print Options

Specify if you want to print any available reports after applying your adjustments.

☐ Printer

☒ Preview

☐ Print to File: C:\WCRI\32\2552-10\HFS Text Case - Auditor.Audit

Reports:

☒ Impact Report

☐ Adjustment Cost Centers Report

☐ Generate .xls file

Select All Select None

☐ Reprint Impact Report

☐ Process Tagged Adjustments Only

☒ When apply adjustments show the accumulated result

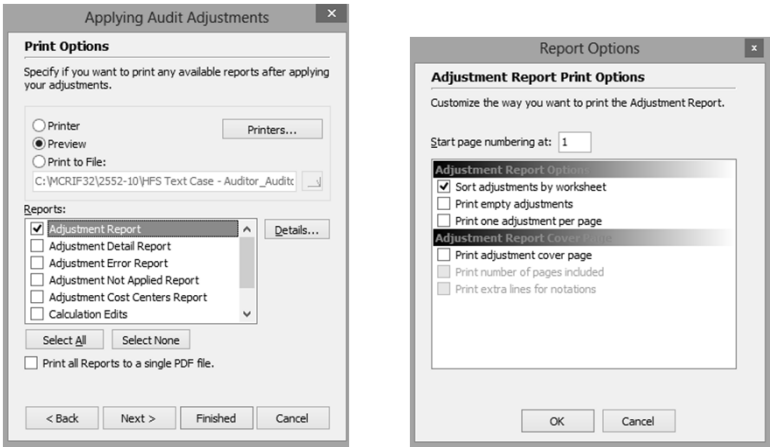
☐ When apply adjustments show individual result

Finish Cancel

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Adjustment Reports

Sorting, Printing, Printing Detail



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Review Adjusted(.mcax) file

View/Print/No Editing(Read Only)

050111 - ELK GROVE HOSPITAL

✕ D, Part V, Title XVIII - Hospital - Apportionment of Medical, Other Health Services and Vaccine Cost

✕ D, Part V, Title XVIII - Hospital - Apportionment of Medical, Other Health Services and Vaccine Cost (Read Only)

A	B	C	D	E	F	G	H	I	J	K	
1	APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST				Provider CCN: 050111		Period From: 10/01/2010 To: 09/30/2011		Worksheet D, Part V		
2					Title XVIII		Hospital		PPS		
3											
4											
5					Charges		Costs				
6	Cost Center Description				Cost to Charge Ratio From Worksheet C, Part I, col. 9	PPS Reimbursed Services (see inst.)	Cost Reimbursed Services Subject To Ded. & Cons. (see inst.)	Cost Reimbursed Services Not Subject To Ded. & Cons. (see inst.)	PPS Services (see inst.)	Cost Reimbursed Services Subject To Ded. & Cons. (see inst.)	Cost Reimbursed Services Not Subject To Ded. & Cons. (see inst.)
7					1.00	2.00	3.00	4.00	5.00	6.00	7.00
8	ANCILLARY SERVICE COST CENTERS										
9	50.00	05000	OPERATING ROOM	0.290453	15,117,264	0	0	4,390,855	0	0	50.00
10	51.00	05100	RECOVERY ROOM	0.411526	2,200,673	0	0	905,634	0	0	51.00
11	52.00	05200	DELIVERY ROOM & LABOR ROOM	0.536063	396	0	0	212	0	0	52.00
12	53.00	05300	LABORATORY	0.667014	2,937,878	0	0	184,416	0	0	53.00

C:\MCRIF32\2552-10\HFS Text Case - Auditor.mcax

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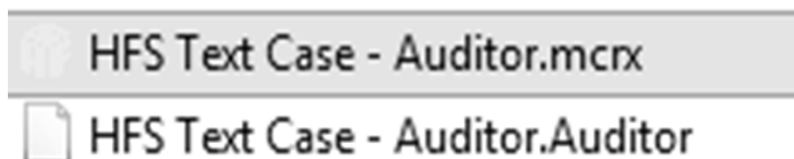
Review Audit Adjustments

- File from MAC
 - During audit request the .Auditor file.
 - Save the .Auditor file to the folder where your .mcr(x) file is.
- Renaming - Your cost report file name must match the .Auditor file name.
 - Use Save As within the HFS system to rename your data file to match the name of the .Auditor file.
 - Rename the .Auditor file match your .mcr(x) file.
 - When you open the cost report and open the Medicare Auditor, the Audit Adjustments will be there.

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Review Audit Adjustments

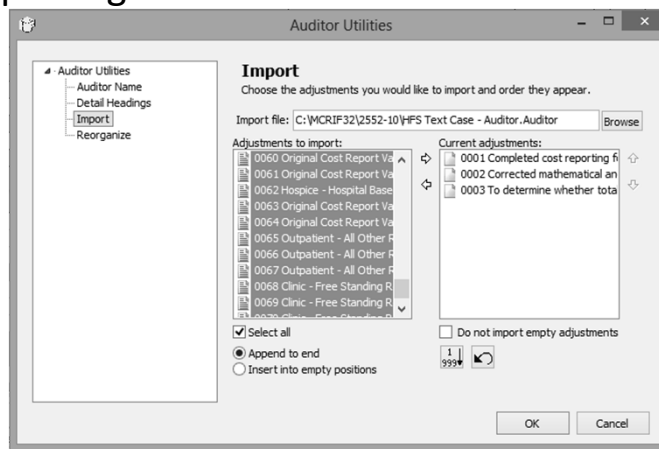
Example of Properly Named Files



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Review Audit Adjustments

- Importing



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Review Audit Adjustments

- Make Wage Index Adjustments through Auditor.
 - The Adjustment Report could be turned in as documentation of your changes
 - You could share your .Auditor file with the MAC. They could then import your adjustments just as you entered or with any changes.

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Perform “What If” Scenarios

- Auditor never modifies as-submitted cost report.
- Great way to add, delete and combine cost centers without changing original
- Enter adjustments to use different data without re-entering data.
- See User Manual, pages 95 – 123.

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Perform “What If” Scenarios

1)Effect of changes in hospital operations

- Add or remove beds
- Increase or decrease IME/GME FTE's
- Add or remove buildings (effect of vacant sf)

2)Reserve Analysis

- Audit issues that potentially affect other open years
 - Bad debt
 - IME/GME FTEs
 - DSH
 - Other

3)Effect of changes in Cost Report instructions

- Labor Room Days

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Using Auditor During Audit

- 1) Discussion of Benefits
 - a. Ability to sort adjustments differently for review
 - b. Easier to compare changes from one version to the next
 - c. Using Impact Analysis – can determine which adjustments are material
 - d. Will function as electronic “NPR” file once audit is complete
 - i. Appeals
 - ii. Amended reports

Using Auditor During Audit

- 2) During audit, request “.auditor” file from auditor and the adjusted W/S S (for comparison)
- 3) Import audit adjustments
 - Note: Tentative Settlement adjustments will not reflect correctly in the hospital’s software due to CMS restrictions. To resolve, find the Tentative Settlement adjustments and revise the line numbers to be in the W/S E-1 lines 3.00 or 3.50 series (use next available line)

Using Auditor During Audit

- 4) Calculate
- 5) Print Audit Adjustment report
 - Review print options
- 6) Verify that the Adjusted W/S S agrees to the version provided by the auditor
- 7) Run Impact Report
- 8) Review auditor's proposed adjustments
- 9) Revise adjustments

Using Auditor During Audit

- 10) Add new adjustment
 - Import one or more (i.e. Final versus desk review adjustments)
 - Create new adjustment and manually add
- 11) Compare final W/S S to the NPR – add in any other changes made by the FI post-audit, as needed
- 12) Save “Final” audit adjustments and related cost report files for use during appeals or other analysis

Use Auditor for Amended Report

- 1) Open "As-Filed" Cost Report file
- 2) Save to new directory or folder
- 3) Open Medicare Auditor
 - Create or import adjustments
 - Review deleting lines in an adjustment
 - Review deleting adjustments
 - Review tagging adjustments
 - Review "Reorganize" function
 - Calculate
 - Review Edits (Level I, Level II's, etc.)
 - Print Audit Adjustment Report (recommend "Adjustment Order")

Use Auditor for Amended Report

- Close Medicare Auditor
- 4) Go to VIEW → Adjusted Report
 - Open W/S S – this is now the projected settlement for your Amended report
 - Print the Adjusted W/S S
 - 5) Close HFS
 - 6) Go to the location where file was saved
 - Delete the file with the ".mcrx" extension (this is the "As-Filed" cost report)
 - Locate the file with the ".mcax" extension and change that extension to ".mcrx"

Use Auditor for Amended Report

- You may also want to rename the file name to distinguish it from your as-filed report – recommend putting “Amend” or “AMD” in the file name
- 7) Restart HFS and open the newly renamed file
 - 8) Open W/S S and verify that the total settlement amount agrees to the copy you printed earlier
 - 9) Create ECR and submit report to intermediary
 - Depending on your FI’s submission requirements, include the Audit Adjustment Report that identifies all changes made to the As-Filed Cost Report and your supporting workpapers

Fine

Questions & Comments