

**Michael Newell, Partner, Moss Adams**

Michael has worked in health care financial management since 1982. He delivers provider reimbursement enterprise solutions to hospitals and health systems, including Medicare Disproportionate Share Hospital (DSH), Worksheet S-10, cost reporting, and outsourced reimbursement management services.

Most recently, Michael served as the president of Southwest Consulting Associates, which combined with Moss Adams in January 2020. SCA worked with hundreds of hospitals to prepare and review Medicare DSH and Worksheet S-10 for cost report filings. Additionally, SCA oversaw the associated audits and managed the appeals for a variety of Medicare DSH-related issues.

Prior to joining SCA, Michael was the vice president of reimbursement services for Triad Hospitals Inc., a Fortune 500 company that operated 54 hospitals and 13 ambulatory surgery centers across the country. He also served as vice president of reimbursement for Charter Behavioral Health System, a fortune 500 company that owned and operated approximately 90 behavioral health hospitals during Michael's tenure.

