



Health Care  
**Hospital Services**



*“We use Eide Bailly for our audit and have also utilized the firm for a variety of other needs. Regardless of the type of service we are getting, from the audit to reimbursement consulting to information technology solutions, we are impressed with the quality of professionals that work with us.”*

*~ Larry Lee, Chief Financial Officer  
Minidoka Memorial Hospital*

### **Assurance and Tax Services**

Assurance services, tax compliance and tax planning services are the foundation of our practice. We work with for-profit and non-profit entities performing procedures and test balances, and reviewing selected income and expense items. From the planning stage through completion of the audit, we keep management and other financial personnel informed and involved. We complete the financial statements and management letter and make suggestions that may benefit the facility.

Our full range of tax services include preparation of 990s and 990-Ts, assistance with applications for tax-exempt status, preparation of Medicaid Human Service Reports and researching unrelated income situations. We also provide individual and corporate tax services.

### **Business Office Focus Analysis**

To help you increase patient satisfaction and better manage your accounts receivable, Eide Bailly offers a business office focus analysis that looks at your accounts receivable management process. This includes reviewing your entire revenue cycle with emphasis on improving the bottom line by decreasing days in A/R and increasing cash flow, thus lessening your bad debt. We combine this service with implementation of all recommendations through the re-design aspect of the program.

### **Business Plan Development**

Eide Bailly offers expert guidance with feasibility studies, reimbursement impact analyses, pricing, industry trends analyses, pro forma cash flow statements and much more. We can help whether you are expanding, consolidating or looking into a new venture.

### **Capital Financing Assistance**

Eide Bailly professionals have helped many health care facilities evaluate financial options and the financing process. We have experience with both new construction and refinancing issues. We prepare projections, forecasts, feasibility studies, escrow verifications and periodic arbitrage rebate calculations for tax-exempt bond issues. We are actively involved with the structuring of bond defeasance issues to comply with Medicare reimbursement.

### **Chargemaster and Cost Report Reviews**

Our review of your chargemaster and Medicare Cost Report helps validate compliance with third-party payer regulations and appropriate reimbursement for your facility. We review each chargemaster section to ensure proper code usage and adherence to pricing and compliance issues. We check for proper revenue and expense matching for the Medicare Cost Report and educate your staff on the impact the chargemaster has on reimbursement.

### **Coding and Medical Record Reviews**

Eide Bailly has an experienced staff of certified medical coders and health information technicians. We can provide temporary support for your medical records department when you are short staffed or facing a backlog of claims. Our consultants can also review your coding and medical record systems to help ensure you are compliant and receiving appropriate reimbursement for your services.

### **Collection of Self-Pay Accounts**

We can provide an alternative to an aged portfolio of self-pay accounts. Whether you want to outsource full management of your self-pay accounts, or you just need help getting your system organized and your staff trained, we can provide the level of assistance you need. When workload, lack of available staff or staff inexperience keeps you from making collections a top priority in your facility, Eide Bailly can help fill the void. We preserve your patient satisfaction while increasing your cash collected.

### **Corporate Compliance Programs**

The passage of the Healthcare Insurance Portability and Accountability Act of 1996 (HIPAA) has intensified governmental efforts to reduce fraud and abuse in Medicare billing. Eide Bailly can help you develop a corporate compliance program to serve as an early warning system for identifying potential problems. We can assist you with:

- writing a mission statement and code of ethics
- preparing a job description and training for a corporate compliance officer
- providing a checklist of all elements of a corporate compliance program
- writing policies to make sure all requirements are met
- preparing staff training programs
- developing a process for reporting on corporate compliance issues to your board

### **Critical Access Hospital Designation**

Provisions of the 1997 Balanced Budget Act created the designation of Critical Access Hospital (CAH) for certain facilities located in rural areas. The CAH program can result in significant reimbursement enhancements from Medicare for hospitals that qualify. Eide Bailly can help you explore the benefits of CAH status for your facility, assist you with the application process, help prepare for the survey and educate your staff and board about the benefits of becoming a CAH. Once CAH designation has been attained, we can help you prepare your short period cost report, evaluate interim rates on a regular basis, and review your chargemaster and Medicare Cost Report.

### **HIPAA Security Audit**

Eide Bailly technology consultants will work with you to make certain your computer system is compliant with HIPAA regulations. We perform an audit to check the security of your system and users' access to sensitive information. Many health care facilities cannot afford, and probably don't need, a full-time Information Security Manager and using the consulting services offers you a good alternative. Our experienced professionals understand information systems and the impact of HIPAA on your facility. With appropriate security measures in place, your patients, staff and providers have peace of mind, knowing their privileged medical information is secure.

### **Home Health/Hospice Services**

An on-site review includes a risk assessment for compliance, cost analysis under PPS, staffing and productivity review, and an in-depth study of the operational work processes. Following the on-site assessment, we provide a comprehensive report encompassing our findings, suggestions and the financial impact of our recommendations.

### **Medicare Reimbursement Services**

Eide Bailly prepares more than 400 cost reports a year for hospitals, nursing homes, rural health clinics, home health agencies, CORFs and Home Office. Related services include reviews of Medicare audit adjustments, Medicare geographic reclassification, disproportionate share hospital analysis, wage index reviews, Medicare contractual estimates, OPPS transitional payments and interim payment reviews. We can also help your facility analyze the impact of hospital operational changes and keep you updated on the effects of the latest changes to Medicare regulations and other reimbursement issues.

### **Operational Assessment**

An operational assessment consists of a review of specific work processes from admissions to reimbursement. Eide Bailly will evaluate your clinical and financial operations and help make needed adjustments to improve the efficiency of your organization.

### **Physician Compensation Arrangements**

Creating agreeable employment contracts between physicians and clinics takes a unique understanding of both sides. The consultants at Eide Bailly use their experience and knowledge of the industry to act as a liaison to help ensure equitable physician compensation and appropriate clinic expenditure for staffing. The success of any contract depends on satisfying the expectations of both parties and conveying the intended outcome.

### **Pre-Admission and Up-Front Collection Program**

Eide Bailly can help you implement a comprehensive program that will simplify the admitting process, provide ease of access to the system, and improve patient satisfaction while helping you achieve better cash flow and lower days in accounts receivable.

### **Rural Health Clinic (RHC) Services**

Eide Bailly has worked with a number of facilities to determine the feasibility of converting to either freestanding or provider-based RHC status. We review the impact of hospital ownership and related overhead allocations. We can help with all aspects of getting RHC certification, including preparation of policies and procedures manual, development of an RHC chargemaster and preparing staff for the state survey. We will also train your billing staff on proper completion of Medicare UB-92 claims.

### **Strategic Planning & Assessment**

Eide Bailly can help you develop new strategies to deal with old problems and emerging opportunities. We offer a comprehensive analysis that includes pre-planning; identification of mission and issues; market and resource analysis; formulation of goals and objectives; and development and implementation of strategies. We work with you every step of the way and suggest additional improvements to make your strategic plan workable and successful.

### **Third-Party Reimbursement**

Eide Bailly can help you alleviate billing backlogs and resolve billing issues. We can also conduct educational sessions for your staff regarding the rules and regulations of Medicare billing and the follow-up process after a claim is submitted. This training covers demand bills, denials, remittance advices, non-covered charges, common errors and more. We understand the importance of proper billing to achieve a healthy bottom line.

## Service Offerings

### Financial Services

We help our clients develop estate and financial plans based on their needs, and provide them with options to achieve their goals. Clients value the step-by-step approach we take to financial planning, which begins by helping them understand their current financial situation, and evaluating their future needs and tolerance to risk. We also offer investment management services and can assist our clients with brokerage services and insurance product solutions.

### Forensic Services

With access to Certified Fraud Examiners, licensed private detectives and forensic CPAs, our clients receive assistance with their fraud prevention, detection and investigation needs. Our forensic services team has the specialized knowledge of simple and complex fraud schemes, investigative techniques and technical skills needed to bring your fraud situation to a conclusion.

### Technology Consulting

For more than 25 years, clients have benefited from our proactive approach to information technology. Our collective technology services result in valuable solutions which impact the performance and profitability of our clients, not just their systems. Our services include infrastructure services, IT risk management, consulting and advisory services, custom application development and staffing services.

### Experience the Difference

Serving a wide range of clients, including:

- nursing homes
- senior housing alternatives
- physicians
- clinics
- hospitals
- home health agencies
- hospices
- other related health care entities

When you do business with Eide Bailly, we believe your experience will be different from other CPA firms: you will work with professionals who are passionate about their work—and your success. You will experience attentive service from your primary service provider, as well as have access to specialists throughout our Firm. You will receive genuine advice that is insightful and useful. You will also receive tailored solutions to your business needs to help you achieve your objectives. We look forward to working with you.

An Independent Member Firm of HLB International

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*“Eide Bailly has always been flexible to meet the needs of Avera Health and has delivered all required documents in a timely manner. You can find larger audit firms in the country, but it would be difficult to match the consistency of services that Eide Bailly provides.”*

*~ James Breckenridge, VP of Finance  
Avera Health*