

**GEORGIA TRAUMA CARE
NETWORK COMMISSION**

AGREED UPON PROCEDURES

For the Year Ended December 31, 2008

GEORGIA TRAUMA CARE NETWORK COMMISSION

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For the Year Ended December 31, 2008

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INDEPENDENT ACCOUNTANTS' REPORT

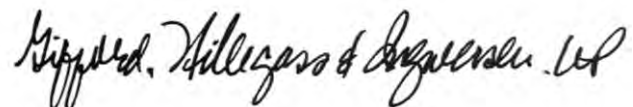
To the Georgia Trauma
Care Network Commission

We have performed the procedures enumerated on Attachment A and A-1, which were agreed to by you, solely to assist you with respect to the validation of uncompensated care case data for the year ended December 31, 2008. Georgia-designated Trauma Centers' (as listed on Attachment A) management is responsible for the uncompensated care case data submitted for these procedures. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Georgia Trauma Care Network Commission. Consequently, we make no representation regarding the sufficiency of the procedures described on Attachment A either for the purpose for which this report has been requested or for any other purpose.

Our findings are as outlined in the Attachment B to this report.

We were not engaged to, and did not, conduct an audit or examination, the objective of which would be the expression of an opinion on the uncompensated care case data. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Georgia Trauma Care Network Commission and the Georgia-designated Trauma Centers and is not intended to be and should not be used by anyone other than these specified parties.



GIFFORD, HILLEGASS & INGWERSEN, LLP

March 23, 2011
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ATTACHMENT A
VALIDATION OF UNCOMPENSATED CARE CASE DATA

Georgia-designated Trauma Centers:

- Grady Memorial Hospital (Grady) – Atlanta
- CHOA Scottish Rite (Scottish Rite) – Atlanta
- CHOA Egleston (Egleston) – Atlanta
- Gwinnett Medical Center (Gwinnett) – Lawrenceville
- North Fulton Regional Hospital (North Fulton) – Roswell
- Medical Center of Central Georgia (MCCG) – Macon
- Memorial Health University Medical Center (Memorial) – Savannah
- Floyd Medical Center (Floyd) – Rome
- Hamilton Medical Center (Hamilton) – Dalton
- John D. Archbold Memorial Hospital (Archbold) – Thomasville
- Medical Center – Columbus
- Walton Regional Medical Center (Walton) – Monroe
- Medical College of Georgia (MCG) – Augusta
- Atlanta Medical Center (AMC) – Atlanta

Procedures:

The following are the agreed-upon procedures that Gifford, Hillegass & Ingwersen, LLP (GH&I) was engaged to perform at each Georgia-designated Trauma Center listed above.

1. GH&I will obtain from each Georgia-designated Trauma Center (Trauma Center) the listing of uncompensated care cases submitted to Bishop + Associates (the consulting firm that originally gathered the case data) for the year ended December 31, 2008 (CY2008).
2. GH&I will select a sample of the uncompensated care cases from the list obtained in #1 above as follows:
 - a. For Trauma Centers with less than 25 cases, GH&I will test 5;
 - b. For Trauma Centers with between 25 and 50 cases, GH&I will test 10;
 - c. For Trauma Centers with between 50 and 150 cases, GH&I will test 20; and,
 - d. For Trauma Centers with greater than 150 cases, GH&I will test 40.

3. For each case selected above, GH&I will view (on site at the Trauma Center location) the electronic billing record (EBR) or systems comparable to the EBR to determine that as of February 9, 2010 each case selected in our sample met the criteria for consideration as an uncompensated care case. The criteria (from Georgia Senate Bill 60) for consideration as an uncompensated care case are as follows:
 - a. The EBR documents that the patient had no medical insurance, including Medicare Part B coverage;
 - b. The EBR documents the patient was not eligible for medical assistance coverage;
 - c. The EBR documents that the patient had no medical coverage for trauma care through workers' compensation insurance, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage;
 - d. The EBR documents that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments;
 - e. The EBR documents that there were no third party payments received.
4. For each case selected in our sample (as defined above), GH&I will determine that the hospital has documented attempts at collection using the documentation that is available at each hospital.
5. GH&I will verify the ISS (Injury Severity Score) assigned to each case selected in our sample (as defined above) matches the ISS for that patient in NTRACS (trauma registry software) used by all Trauma Centers.
6. GH&I performed only the procedures outlined above and did not perform any additional procedures. One of the procedures we did not perform was to test to evaluate if there were trauma cases that should have been included as uncompensated care cases and were not.

Results:

Each Trauma Center received the findings from our agreed-upon procedures in the format provided in section 1.a. They were given the opportunity to comment on the findings and any such comments are included behind their detail report. We have summarized those findings below.

ATTACHMENT A-1**ADDITIONAL PROCEDURES TO BE PERFORMED****Testing of data submitted to the Commission – (Follow up required to complete Recommendation #2 from Draft Report)**

1. Request revised lists of uncompensated care cases from the following hospitals:
 - Memorial
 - MCG
 - MCCG
 - Gwinnett
 - North Fulton
 - Archbold
 - AMC
 - Egleston
 - Scottish Rite

These revised lists should be duplicates of the original list provided to GH&I minus any cases that were identified in our AUP to be in error (re: Findings 2A and 2B in our report).

2. Compare the revised lists received above against the original lists received to be sure that errors GHI noted in their AUP are eliminated (along with other cases that the hospitals identified) and that there are no additional cases added to the list.
3. Revise GHI AUP report to report new uncompensated care cases for each hospital location as well as their responses.
4. Present report at Georgia Trauma Care Network Commission meeting on 17 March 2011 in Macon, Georgia.
5. Make any additional revisions to the report as requested by the Commission.



ATTACHMENT B

VALIDATION OF UNCOMPENSATED CARE CASE DATA

FINDINGS SUMMARY:

We have accumulated our findings from our agreed-upon procedures and they are submitted below along with our recommendations. Additional information for each finding can be found in the detail reports by location.

1. Finding: We noted the following designated Trauma Centers had differences in the total number of cases or the number of cases by ISS between the reports that were submitted to Greg Bishop and the lists of cases that were submitted to GH&I for these procedures.

Facility	Net Differences from Bishop Report
Grady	+55
MCCG	-4
MCG	+4**
Memorial	Significant ISS category total differences *
Archbold	+4**
Walton	-1**

* See detail report for this location for detail of differences

** See detail report for these locations for detail of differences by ISS category

Recommendation: We recommend the survey data for these centers be amended to reflect the changes outlined above and the total number of cases and the number of cases by ISS from the lists provided to GH&I be considered as the complete CY 2008 data for the Trauma Centers.

2. Finding: We also noted cases at the following Trauma Centers where we concluded that the documentation did not meet the criteria for an uncompensated care case due to:

A. Receipt of a third party payment

- MCCG
- MCG
- Memorial
- Archbold
- AMC
- Egleston
- Gwinnett
- Scottish Rite
- North Fulton

Recommendation: We recommend that the Trauma Commission consider requesting these Trauma Centers revise their CY2008 uncompensated care case list to exclude all cases where third party payments were received.

B. Payment by patient greater than 10%

- Egleston
- North Fulton
- Scottish Rite

Recommendation: We recommend the Trauma Commission consider requesting that these Trauma Centers revise their CY2008 uncompensated care case list to exclude all cases where patients paid greater than 10% of the total charges.

UPDATE FROM ADDITIONAL PROCEDURES AT A-1:

Facility	Net Differences from Audited List
MCCG	-5
MCG	-10
Memorial	-43
Archbold	-1
AMC	-7
Egleston	-13
Gwinnett	-2
Scottish Rite	-14
North Fulton	-17

See detail by ISS category in table on pages 9 and 10.

3. Finding: We also noted cases at the following designated Trauma Centers which are not covered by the criteria for an uncompensated care case as currently defined:
- A. Cases where financial counselors at the Trauma Center determined that the patients qualified for a charity program offered by the hospital whereby the account was written off and further attempts to collect were not made. (Grady, Memorial, AMC, Floyd)
 - B. Cases where patients were victims of a crime and the Trauma Center received a small payment (less than 10%) from a third party charity. (Memorial, MCCG, AMC)
 - C. Cases where patients were undocumented aliens and the Trauma Center received a small payment (less than 10%) from a third party charity. (North Fulton)
 - D. Cases where the patient expired and the Trauma Center did not attempt to collect. (MCG)
 - E. Cases where patients received settlements directly but did not pay the Trauma Center after repeated collection attempts. (Memorial)
 - F. Cases where there was a reciprocal agreement with another party for exchange of services and the Trauma Center did not attempt further collection procedures. (Grady)
 - G. Cases where insurance could not be verified. (Memorial, Archbold)

Recommendation: We recommend that the Trauma Commission consider expansion or revision of the criteria and definitions for an uncompensated care case to clarify the status of these types of cases.

CONCLUSION:

We appreciate the opportunity to be of service to you. This report summarizes the results of our engagement. If you have any questions, please let us know.

Very truly yours,



Evelyn D. Poulos
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Georgia Trauma Care Network Commission
FINAL detail by location by ISS category

Location		ISS Category				Total
		0-8	9-14	15-24	>24	
MCCG	Per Bishop Survey	83	59	32	11	185
	Per audited list	82	56	32	11	181
	Difference 1	-1	-3	0	0	-4
	Revised List	80	55	30	11	176
	Difference 2	-2	-1	-2	0	-5
MCG	Per Bishop Survey	93	127	50	21	291
	Per audited list	93	123	58	21	295
	Difference 1	0	-4	8	0	4
	Revised List	92	118	57	18	285
	Difference 2	-1	-5	-1	-3	-10
Grady	Per Bishop Survey	468	395	122	65	1050
	Per audited list	483	407	136	79	1105
	Difference 1	15	12	14	14	55
	Revised List - NA					
Memorial	Per Bishop Survey	66	111	96	71	344
	Per audited list	96	126	89	33	344
	Difference 1	30	15	-7	-38	0
	Revised List	92	108	78	23	301
	Difference 2	-4	-18	-11	-10	-43
Archbold	Per Bishop Survey	27	21	5	5	58
	Per audited list	26	26	5	5	62
	Difference 1	-1	5	0	0	4
	Revised List	26	25	5	5	61
	Difference 2	0	-1	0	0	-1
Egleston	Per Bishop Survey	38	11	5	1	55
	Per audited list	38	11	5	1	55
	Difference 1	0	0	0	0	0
	Revised List	29	9	4	0	42
	Difference 2	-9	-2	-1	-1	-13

Location		ISS Category				Total
		0-8	9-14	15-24	>24	
AMC	Per Bishop Survey	143	110	47	21	321
	Per audited list	143	110	47	21	321
	Difference 1	0	0	0	0	0
	Revised List	139	109	47	19	314
	Difference 2	-4	-1	0	-2	-7
Gwinnett	Per Bishop Survey	36	41	21	9	107
	Per audited list	36	41	21	9	107
	Difference 1	0	0	0	0	0
	Revised List	35	41	21	8	105
	Difference 2	-1	0	0	-1	-2
Columbus	Per Bishop Survey	9	18	9	0	36
	Per audited list	9	18	9	0	36
	Difference 1	0	0	0	0	0
	Revised List - NA					
North Fulton	Per Bishop Survey	33	21	22	10	86
	Per audited list	33	21	22	10	86
	Difference 1	0	0	0	0	0
	Revised List	28	14	17	10	69
	Difference 2	-5	-7	-5	0	-17
Floyd	Per Bishop Survey	25	25	5	1	56
	Per audited list	25	25	5	1	56
	Difference 1	0	0	0	0	0
	Revised List - NA					
Hamilton	Per Bishop Survey	12	9	2	1	24
	Per audited list	12	9	2	1	24
	Difference 1	0	0	0	0	0
	Revised List - NA					

Georgia Trauma Care Network Commission
 FINAL detail by location by ISS category

<u>Location</u>		ISS Category				Total
		0-8	9-14	15-24	>24	
Scottish Rite	Per Bishop Survey	47	12	1	1	61
	Per audited list	47	12	1	1	61
	Difference 1	0	0	0	0	0
	Revised List	36	11	0	0	47
	Difference 2	-11	-1	-1	-1	-14

<u>Location</u>		ISS Category				Total
		0-8	9-14	15-24	>24	
Walton	Per Bishop Survey	4	2	0	0	6
	Per audited list	2	2	1	0	5
	Difference 1	-2	0	1	0	-1
	Revised List - NA					

Results of Agreed Upon Procedures for Georgia Trauma Commission Sponsored Audit
Hospital: Grady Memorial Hospital

Purpose: To test that uncompensated care cases are properly recognized according to the criteria identified below.

Procedures: We selected a sample of 40 uncompensated care cases from the list provided by the hospital.

1 We compared the list we received from the hospital to the report compiled by Greg Bishop, Bishop & Assoc. for the Georgia Trauma Commission.

Differences noted:	ISS	0-8	9-15	16-24	>24	Total
Per Bishop Report		468	395	122	65	1,050
Per list provided to GHI		483	407	136	79	1,105
Difference		15	12	14	14	55

For hospitals with greater than 150 cases we will test 40. Grady reported 1105 cases and therefore we selected a sample of 40 for testing.

For each case selected we viewed the electronic billing record (EBR) or systems comparable to the EBR. We reviewed only for payments received before February 2010 (date CY 2008 survey was sent.)

We determined that the cases selected meet the criteria for consideration as an uncompensated care claim case. The criteria are as follows:

- a** The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
- b** The EBR shows the patient was not eligible for medical assistance coverage.
- c** The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
- d** The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
- e** The EBR shows that there were no third party payments received.
- f** The hospital has documented attempts at collection via documentation available at the hospital.

Additionally, For each case selected we determined the following:

2 We verified that the ISS listed on the listing was the same as that listed in the hospital's trauma registry software NTRACS.

Procedures performed with: We met with Sharon Johnson and Fran Lewis on January 20, 2011

Findings: Our findings that we believe to be inconsistent with the uncompensated care criteria outlined above are as follows:

Admission Date	Patient ID	Medical Record #	ISS	a	b	c	d	e	f	z	Comments
02-Sep-08	444004998	20465824	1	P	P	P	P	P	X	P	patient injured while on the job for City of Atlanta (COA). Due to agreement between Grady and COA amount is not pursued for collection but just written off
21-Jun-08	442438669	20456028	5	P	P	P	P	P	X	P	#
20-Feb-08	439694928	20440131	9	P	P	P	P	P	X	P	#
30-Jul-08	443295167	20461256	9	P	P	P	P	P	X	P	#
16-Nov-08	445815244	9600297	10	P	P	P	P	P	X	P	#
22-Aug-08	443809546	1529483	10	P	P	P	P	P	X	P	City of Atlanta Prisoner - falls under COA agreement outlined in above. No collection attempts.
11-Jun-08	442120721	20454152	17	P	P	P	P	P	X	P	not collected - adjustment for undocumented alien.

Tickmark Explanations:

- P** Step performed without exception
- X** Issue noted, see explanation to the right
- #** qualified for charity program through Grady whereby no amount or only a small copay is attempted to be collected. No payments were received.

Recommendation to the

Trauma Commission: We will recommend to the Trauma Commission that they clarify whether cases that hospitals write off in full or in part due to what they deem as charity cases should be included in the list of uncompensated care cases.

We will recommend to the Trauma Commission that the list of uncompensated care cases (CY2008) for Grady be revised to reflect the cases on the list as tested by GH&I.

We will recommend to the Trauma Commission that they clarify whether cases that fall under the arrangement that Grady has with the City of Atlanta should be included in the list of uncompensated care cases.

Trauma Center Response: Each Trauma Center received the above findings detail and was given the opportunity to respond. See following page for Grady's response from Lynn Lambert, CFO.

Grady Response to Agreed-upon Procedure Findings

RE: Uncompensated Care Case Data

Provided by: Lynn Lambert, CFO

GHI Procedure: **f** The hospital has documented attempts at collection via documentation available at the hospital.

	Admission Date	Patient ID	Medical Record #	ISS	f	Comments
GHI Finding	02-Sep-08	444004998	20465824	1	X	PT injured while OJI for City of Atlanta. Due to agreement b/t/n Grady and COA amount is not pursued for collection but just written off
GHI Finding	22-Aug-08	443809546	1529483	10	X	City of Atlanta Prisoner - falls under COA agreement outlined in above. No collection attempts.

GRADY RESPONSE: We disagree, our agreement with the city is for them to provide water, worth \$1.4M at best and we provide \$6-8M in prisoner and other care

GHI Finding	21-Jun-08	442438669	20456028	5	X #	
GHI Finding	20-Feb-08	439694928	20440131	9	X #	
GHI Finding	30-Jul-08	443295167	20461256	9	X #	
GHI Finding	16-Nov-08	445815244	9600297	10	X #	

GRADY RESPONSE: We believe patients who qualify for charity care should be included as they are paying nothing

GHI Finding	11-Jun-08	442120721	20454152	17	X	not collected - adjustment for Non-resident Q
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GRADY RESPONSE: We believe that patients who are illegal aliens should be included as they are not paying anything

GRADY RESPONSE to X in f: All patients are billed according to our standard statement matrix, this is built into our patient accounting system and you may not see that in account notes

Results of Agreed Upon Procedures for Georgia Trauma Commission Sponsored Audit

Hospital: Scottish Rite

Purpose: To test that uncompensated care cases are properly recognized according to the criteria identified below.

Procedures: We selected a sample of 20 uncompensated care cases from the list provided by the hospital.

1 We compared the list we received from the hospital to the report compiled by Greg Bishop, Bishop & Assoc. for the Georgia Trauma Commission.

Differences noted: NONE

For hospitals with between 50 and 150 cases we will test 20. Scottish Rite reported 61 cases and therefore we selected a sample of 20 for testing.

For each case selected we viewed the electronic billing record (EBR) or systems comparable to the EBR. We reviewed only for payments received before February 2010 (date CY 2008 survey was sent.)

We determined that the cases selected meet the criteria for consideration as an uncompensated care claim case. The criteria are as follows:

- a** The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
- b** The EBR shows the patient was not eligible for medical assistance coverage.
- c** The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
- d** The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
- e** The EBR shows that there were no third party payments received.
- f** The hospital has documented attempts at collection via documentation available at the hospital.

Additionally, For each case selected we determined the following:

2 We verified that the ISS listed on the listing was the same as that listed in the hospital's trauma registry software NTRACS.

Procedures performed with: We met with Terri Skipper and Greg Pereira on 1/14/11

Findings: Our findings that we believe to be inconsistent with the uncompensated care criteria outlined above are as follows:

Admission Date	Registry #	Medical Record #	ISS	a	b	c	d	e	f	2	Comments
21-Feb-08	8280	516533700	1	P	X	P	P	X	P	P	Medicaid payment of \$1,117.65 recieved on 8/25/08
19-Jan-08	8220	516304615	2	P	P	P	X	P	P	P	Patient paid \$125 at date of service (DOS). Total charges were \$848 therefore >10%.
27-Oct-08	8963	518123443	4	P	X	P	P	X	P	P	Medicaid payment of \$1,285.60 received on 8/28/09. Patient also paid \$125 at DOS.
25-Nov-08	9067	518318415	22	P	P	P	P	X	X	P	Received a Managed Care Payment on 4/17/09 from Life Link, an organ harvesting organization. This was an auto accident and the patient did not survive. As a courtesy to the family, the hospital does not attempt to collect when the patient is deceased. It is noted that this payment was recieved after the cutoff date of February 2009.

Tickmark Explanations:

- P** Step performed without exception
- X** Issue noted, see explanation to the right

Recommendation to the

Trauma Commission: We will recommend to the Trauma Commission that the hospital revise their list of uncompensated care cases (CY2008) to include only those cases with no third party payments received (through February 2010). We will recommend to the Trauma Commission that the hospital revise their list of uncompensated care cases (CY2008) to include only those cases where the patient did not pay > 10% of the total charges.

Trauma Center Response: Each Trauma Center received the above findings detail and was given the opportunity to respond. We spoke with Carolyn Ford by telephone and she indicated agreement with our findings.

Results of Agreed Upon Procedures for Georgia Trauma Commission Sponsored Audit

Hospital: Egleston

Purpose: To test that uncompensated care cases are properly recognized according to the criteria identified below.

Procedures: We selected a sample of 20 uncompensated care cases from the list provided by the hospital.

1 We compared the list we received from the hospital to the report compiled by Greg Bishop, Bishop & Assoc. for the Georgia Trauma Commission.

Differences noted: NONE

For hospitals with between 50 and 150 cases we will test 20. Egleston reported 55 cases and therefore we selected a sample of 20 for testing.

For each case selected we viewed the electronic billing record (EBR) or systems comparable to the EBR. We reviewed only for payments received before February 2010 (date CY 2008 survey was sent.)

We determined that the cases selected meet the criteria for consideration as an uncompensated care claim case. The criteria are as follows:

- a** The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
- b** The EBR shows the patient was not eligible for medical assistance coverage.
- c** The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
- d** The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
- e** The EBR shows that there were no third party payments received.
- f** The hospital has documented attempts at collection via documentation available at the hospital.

Additionally, For each case selected we determined the following:

2 We verified that the ISS listed on the listing was the same as that listed in the hospital's trauma registry software NTRACS.

Procedures performed with: We met with Terri Skipper and Greg Pereira on 1/14/11

Findings: Our findings that we believe to be inconsistent with the uncompensated care criteria outlined above are as follows:

Admission Date	Record #	Medical Record #	ISS	a	b	c	d	e	f	2	Comments
25-Apr-08	4853	219898723	1	P	X	P	P	X	P	P	Medicaid payment received on 10/21/08 for \$132.41 and on 1/26/09 for \$1,966.12.
09-Mar-08	4738	219558830	4	P	X	P	P	X	P	P	Medicaid payment received on 9/16/08 for \$1,744.68. Patient paid \$125 on DOS.
07-Oct-08	5262	220926349	4	P	X	P	P	X	P	P	Medicaid payment received on 3/2/09 for \$1,120.27
26-Jan-08	4669	219204666	9	P	P	X	P	X	P	P	Managed Care Payment received on 3/13/08 for \$6,993. This payment was received from the patient's parent's auto insurance.
07-Jun-08	4973	220193627	18	P	X	P	P	X	P	P	Medicaid payment received on 11/18/08 for \$18,636.59
11-Sep-08	5191	220749634	43	P	P	X	X	P	X	P	\$15,763.26 received from the patient on 2/5/09 which was 23% of total charges. This was an auto accident and the patient did not survive. As a courtesy to the family, the hospital does not attempt to collect when the patient is deceased.

Tickmark Explanations:

- P** Step performed without exception
- X** Issue noted, see explanation to the right

Recommendation to the

Trauma Commission: We will recommend to the Trauma Commission that the hospital revise their list of uncompensated care cases (CY2008) to include only those cases with no third party payments received (through February 2010). We will recommend to the Trauma Commission that the hospital revise their list of uncompensated care cases (CY2008) to include only those cases where the patient did not pay > 10% of the total charges.

Trauma Center Response: Each Trauma Center received the above findings detail and was given the opportunity to respond. We spoke with Carolyn Ford by telephone and she indicated agreement with our findings.

Results of Agreed Upon Procedures for Georgia Trauma Commission Sponsored Audit

Hospital: Gwinnett Medical Center

Purpose: To test that uncompensated care cases are properly recognized according to the criteria identified below.

Procedures: We selected a sample of 20 uncompensated care cases from the list provided by the hospital.

- 1** We compared the list we received from the hospital to the report compiled by Greg Bishop, Bishop & Assoc. for the Georgia Trauma Commission.
Differences noted: NONE

For hospitals with between 50 and 150 cases we will test 20. Gwinnett reported 107 cases and therefore we selected a sample of 20 for testing.

For each case selected we viewed the electronic billing record (EBR) or systems comparable to the EBR. We reviewed only for payments received before February 2010 (date CY 2008 survey was sent.)

We determined that the cases selected meet the criteria for consideration as an uncompensated care claim case. The criteria are as follows:

- a** The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
- b** The EBR shows the patient was not eligible for medical assistance coverage.
- c** The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
- d** The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
- e** The EBR shows that there were no third party payments received.
- f** The hospital has documented attempts at collection via documentation available at the hospital.

Additionally, For each case selected we determined the following:

- 2** We verified that the ISS listed on the listing was the same as that listed in the hospital's trauma registry software NTRACS.

Procedures performed with: We met with Cynamin Kinnard and Gina Soloman on 1/3/11.

Findings: Our findings that we believe to be inconsistent with the uncompensated care criteria outlined above are as follows:

Admission Date	Registry #	Medical Record #	ISS	a	b	c	d	e	f	2	Comments
11-Jul-08	4478	20415606	4	P	P	P	P	X	P	P	Received a \$1,000 payment from Geico (the patient's father's insurance) on 11/4/08. Total charge is \$16,140.

Tickmark Explanations:

- P** Step performed without exception
- X** Issue noted, see explanation to the right

Recommendation to the

Trauma Commission: We will recommend to the Trauma Commission that the hospital revise their list of uncompensated care cases (CY2008) to include only those cases with no third party payments received (through February 2010).

Trauma Center Response: Each Trauma Center received the above findings detail and was given the opportunity to respond. See following page for Gwinnett Medical's response from Glenda Puckett, Sr. Decision Support Analyst.

Evelyn D. Poulos

From: Glenda Puckett [GPuckett@gwinnettmedicalcenter.org]
Sent: Monday, January 31, 2011 1:31 PM
To: Evelyn D. Poulos
Subject: RE: Results of uncompensated care cases audit
Attachments: GMC findings report_GJP Response.xls

Follow Up Flag: Follow up
Flag Status: Flagged

Evelyn,

Attached is the findings report with a comment stating the payment is correct. Let me know if there is anything else you need. Thank you.

Glenda Puckett

Sr. Decision Support Analyst
Corporate Finance
678-312-5623
gpuckett@gwinnettmedicalcenter.org

From: Evelyn D. Poulos [<mailto:epoulos@ghi-cpa.com>]
Sent: Thursday, January 27, 2011 6:41 AM
To: Glenda Puckett
Subject: Results of uncompensated care cases audit

Glenda-

I apologize that it took me so long to get back to you. Attached are the results of the our audit procedures for your review and comment by Wednesday February 2, 2011. After that time, I will consolidate the findings reports and submit to the Trauma Commission for their review. I welcome your questions and comments.

I appreciate you and your staff's help with this process.

Evelyn Poulos

Audit Senior Manager
Gifford, Hillegass & Ingwersen, LLP
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Results of Agreed Upon Procedures for Georgia Trauma Commission Sponsored Audit

Hospital: North Fulton Regional Hospital

Purpose: To test that uncompensated care cases are properly recognized according to the criteria identified below.

Procedures: We selected a sample of 20 uncompensated care cases from the list provided by the hospital.

- 1 We compared the list we received from the hospital to the report compiled by Greg Bishop, Bishop & Assoc. for the Georgia Trauma Commission.
Differences noted: NONE

For hospitals with between 50 and 150 cases we will test 20. North Fulton reported 86 cases and therefore we selected a sample of 20 for testing.

For each case selected we viewed the electronic billing record (EBR) or systems comparable to the EBR. We reviewed only for payments received before February 2010 (date CY 2008 survey was sent.)

We determined that the cases selected meet the criteria for consideration as an uncompensated care claim case. The criteria are as follows:

- a The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
- b The EBR shows the patient was not eligible for medical assistance coverage.
- c The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
- d The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
- e The EBR shows that there were no third party payments received.
- f The hospital has documented attempts at collection via documentation available at the hospital.

Additionally, For each case selected we determined the following:

- 2 We verified that the ISS listed on the listing was the same as that listed in the hospital's trauma registry software NTRACS.

Procedures performed with: We met with Patty Barton and Jim on January 7, 2011

Findings: Our findings that we believe to be inconsistent with the uncompensated care criteria outlined above are as follows:

Admission Date	Medical Record #	ISS	a	b	c	d	e	f	2	Comments
5/12/2008	16637779	4	P	X	P	P	X	P	P	Trailblazer payment- program for undocumented aliens to receive medical assistance
7/11/2008	16800369	4	P	P	P	X	P	P	P	Patient payment of \$16,824 on 7/16/2008 which is 32% of total charges
9/28/2008	17003724	9	P	X	P	P	X	P	P	Trailblazer payment- program for undocumented aliens to receive medical assistance
3/16/2008	16461980	10	P	X	P	P	X	P	P	Trailblazer payment- program for undocumented aliens to receive medical assistance
9/4/2008	16927097	22	P	P	X	P	X	P	P	State Farm Payment, Patient was driving company vehical in a single car accident.

Tickmark Explanations:

- P Step performed without exception
- X Issue noted, see explanation to the right

Recommendation to the

- Trauma Commission:** We will recommend to the Trauma Commission that the hospital revise their list of uncompensated care cases (CY2008) to include only those cases with no third party payments received (through February 2010).
- We will recommend to the Trauma Commission that the hospital revise their list of uncompensated care cases (CY2008) to include only those cases where the patient did not pay > 10% of the total charges.
- We will recommend to the Trauma Commission that they clarify whether cases that receive assistance from charity organizations that amounts to < 10% of total charges should be included in the list of uncompensated care cases.

Trauma Center Response: Each Trauma Center received the above findings detail and was given the opportunity to respond. We spoke with Patty Barton by telephone and she indicated agreement with our findings.

Results of Agreed Upon Procedures for Georgia Trauma Commission Sponsored Audit
Hospital: Medical Center of Central Georgia

Purpose: To test that uncompensated care cases are properly recognized according to the criteria identified below.

Procedures: We selected a sample of 40 uncompensated care cases from the list provided by the hospital.

1 We compared the list we received from the hospital to the report compiled by Greg Bishop, Bishop & Assoc. for the Georgia Trauma Commission.

Differences noted:	ISS	0-8	9-14	15-24	>24	total
Per list provided to GHI		82	56	32	11	181
Per Bishop report		83	59	32	11	185
Difference		-1	-3	0	0	-4

For hospitals with greater than 150 cases we will test 40. Macon reported 181 cases and therefore we selected a sample of 40 for testing.

For each case selected we viewed the electronic billing record (EBR) or systems comparable to the EBR. We reviewed only for payments received before February 2010 (date CY 2008 survey was sent.)

We determined that the cases selected meet the criteria for consideration as an uncompensated care claim case. The criteria are as follows:

- a** The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
- b** The EBR shows the patient was not eligible for medical assistance coverage.
- c** The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
- d** The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
- e** The EBR shows that there were no third party payments received.
- f** The hospital has documented attempts at collection via documentation available at the hospital.

Additionally, For each case selected we determined the following:

2 We verified that the ISS listed on the listing was the same as that listed in the hospital's trauma registry software NTRACS.

Procedures performed with: We met with Robin May on January 19, 2011 for procedure #1 and with Debra Kitchens for #2 on 2/2/11.

Findings: Our findings that we believe to be inconsistent with the uncompensated care criteria outlined above are as follows:

Admission Date	CPI #	ISS	a	b	c	d	e	f	2	Comments
10/1/2008	985504308275	9	P	X	P	P	X	P	P	Medicaid payment of \$25,742.55 received on 12/15/09.
6/22/2008	985396008174	13	P	P	P	P	X	P	P	VOC (victim of crime) 2 payments of \$7,500 were received on 5/26/09 and 10/23/09.
4/28/2008	982345648118	22	P	P	P	P	X	P	P	VOC payment of \$7,500 was received on 10/14/08.
8/24/2008	980668018237	26	P	P	P	P	X	P	P	VOC payment of \$7,500 was received on 2/5/09.
4/25/2008	985345948116	34	P	P	P	P	X	P	P	VOC payment of \$7,500 was received on 7/29/09.

Tickmark Explanations:

- P** Step performed without exception
- X** Issue noted, see explanation to the right

Recommendation to the

Trauma Commission: We will recommend to the Trauma Commission that the hospital revise their list of uncompensated care cases (CY2008) to include only those cases with no third party payments received (through February 2010). We will recommend to the Trauma Commission that they clarify whether cases that receive assistance from charity organizations that amounts to < 10% of total charges should be included in the list of uncompensated care cases. We will recommend to the Trauma Commission that the list of uncompensated care cases (CY2008) for MCCG be revised to reflect the cases on the list as tested by GH&I.

Results of Agreed Upon Procedures for Georgia Trauma Commission Sponsored Audit
Hospital: Memorial Health University Medical Center

Purpose: To test that uncompensated care cases are properly recognized according to the criteria identified below.

Procedures: We selected a sample of 40 uncompensated care cases from the list provided by the hospital.

1 We compared the list we received from the hospital to the report compiled by Greg Bishop, Bishop & Assoc. for the Georgia Trauma Commission.

The list of uncompensated care cases originally submit by Memorial Health to Bishop and GH&I contained the NISS in error when it should have included the ISS. GH&I obtained the ISS for each case originally submitted and we have compared that to the Bishop and Assoc. report below. See recommendation section.

NOTE:

Differences noted:	ISS	0-8	9-15	16-24	>24	total
Per corrected list to GHI		96	126	89	33	344
Per Bishop report		66	111	96	71	344
Difference		30	15	-7	-38	0

For hospitals with greater than 150 cases we will test 40. Memorial Health reported 344 cases and therefore we selected a sample of 40 for testing.

For each case selected we viewed the electronic billing record (EBR) or systems comparable to the EBR. We reviewed only for payments received before February 2010 (date CY 2008 survey was sent.)

We determined that the cases selected meet the criteria for consideration as an uncompensated care claim case. The criteria are as follows:

- a** The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
- b** The EBR shows the patient was not eligible for medical assistance coverage.
- c** The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
- d** The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
- e** The EBR shows that there were no third party payments received.
- f** The hospital has documented attempts at collection via documentation available at the hospital.

Additionally, For each case selected we determined the following:

- 2** We verified that the ISS listed on the listing was the same as that listed in the hospital's trauma registry software NTRACS.

Procedures performed with: We met with Jamie Watson to perform steps a-f and Gretchen Goodman and Elaine Franz to perform step 2 on 1/20/11 at Memorial Hospital in Savannah

Findings: Our findings that we believe to be inconsistent with the uncompensated care criteria outlined above are as follows:

Admission Date	Patient ID	Medical Record #	ISS	a	b	c	d	e	f	2	Comments
10/18/2008	829100531	3340	1	P	P	P	P	P	X	P	#
10/14/2008	828800793	808339	4	P	P	P	P	P	X	P	#
2/26/2008	805700492	654113	4	P	P	X	P	P	P	P	This patient was injured at his employer's home. This did not qualify as worker's compensation, but the homeowner's insurance paid \$10,000 directly to the patient who did not pay the hospital.
3/9/2008	806900194	26611	5	X	P	X	P	P	P	P	The patient declared that he was un-insured at the date of service but on 5/26/08 the hospital was notified by the patient's attorney stating that the patient was insured by Blue Cross, The patient sent the hospital a letter on 5/31/08 indicating that he was insured and that he wanted to file a claim. The hospital informed the patient that they could not file the claim after the fact. The hospital filed a lien on the patient.
12/30/2008	836401156	814840	9	P	P	P	P	P	P	P	^
9/14/2008	825800088	229022	9	P	P	P	P	P	P	P	^
5/11/2008	813100279	107212	9	P	P	P	P	P	X	P	#
6/11/2008	3000001418	292785	11	P	P	P	P	P	X	P	#
5/22/2008	814300277	24172	8	P	P	P	P	P	X	X	#
5/23/2008	814300760	368544	9	P	P	P	P	P	X	X	#
12/20/2008	835500015	33205	13	P	P	P	P	P	X	X	#
4/12/2008	3000007039	124355	17	P	P	P	P	P	P	P	^
11/10/2008	831500910	810814	17	P	P	P	P	P	X	P	#
8/30/2008	824300047	804248	17	P	P	P	P	P	X	P	#
6/20/2008	817200451	798107	14	P	P	P	P	P	X	X	#
1/20/2008	802000006	313308	17	P	P	P	P	P	X	P	#
8/15/2008	822700834	802842	14	P	P	X	P	X	X	X	Auto Accident and VOC (victim of crime) , Patient expired. Received payment of \$8,333.33 from Progressive on 1/9/09. Received \$15,000 from VOC on 1/21/09.
9/19/2008	826300001	805951	13	P	P	P	P	P	X	X	#
5/4/2008	812500011	793983	17	P	P	P	P	P	P	X	^
11/1/2008	3000005208	809966	27	P	P	P	P	P	P	P	^
6/15/2008	816700021	797552	22	P	P	P	P	P	X	X	#

Admission Date	Patient ID	Medical Record #	ISS	a	b	c	d	e	f	g	h	Comments
7/23/2008	3000006099	800897	16	P	P	X	P	X	P	X		VOC: Received \$6,000 on 12/11/08 from VOC
3/23/2008	808300024	790404	17	P	P	P	P	P	X	X		#
8/1/2008	3000000755	801677	34	P	P	X	P	X	P	P		VOC: Application did not go through. Attorney notified hospital on 4/9/09 of a settlement that was reached of \$25,000. The hospital agreed to accept \$10,000 on 4/14/09. This amount was equally divided among the patient's 3 accounts Therefore \$3,333.34 was applied against the total of \$220,572 on this account.
10/25/2008	829900024	809341	38	P	P	P	P	P	X	X		#
1/21/2008	3000001486	581502	30	X	X	P	P	X	X	X		Auto Accident, Patient was insured by Amerigroup Medicaid CMO, Received \$16,033.11 on 3/11/08 from Amerigroup.

Tickmark Explanations:

- P** Step performed without exception
- X** Issue noted, see explanation to the right
- #** qualified for charity program through Memorial Health whereby no amount is attempted to be collected.
- ^** qualified for charity program through Memorial Health whereby only a small copay is attempted to be collected. No payments were received.

Recommendation to the

- Trauma Commission:** We will recommend to the Trauma Commission that the hospital revise their list of uncompensated care cases (CY2008) to include only those cases with no third party payments received (through February 2010).
We will recommend to the Trauma Commission that they clarify whether cases that hospitals write off in full or in part due to what they deem as charity cases should be included in the list of uncompensated care cases.
We will recommend to the Trauma Commission that they clarify whether cases that receive assistance from charity organizations that amounts to < 10% of total charges should be included in the list of uncompensated care cases.
We will recommend to the Trauma Commission that they clarify whether cases where patients received settlement but did not pay the hospital should be included in the list of uncompensated care cases.
We will recommend to the Trauma Commission that they clarify whether cases where it is asserted that there is medical insurance coverage but that the hospital is never able to verify and therefore bill should be included in the list of uncompensated care cases.
We will recommend to the Trauma Commission that the list of uncompensated care cases (CY2008) for Memorial Health be revised to reflect the ISS numbers on the revised list as submitted by Memorial Health to GH&I.

Trauma Center Response: Each Trauma Center received the above findings detail and was given the opportunity to respond. See following page for Memorial's response from Elaine Frantz, Director of Trauma Services.

Evelyn D. Poulos

From: Elaine Frantz [frantel1@memorialhealth.com]
Sent: Tuesday, February 01, 2011 5:16 PM
To: Evelyn D. Poulos
Cc: Vicki Center; Gretchen Goodman; Barbara Mays
Subject: Hello Evelyn,

Hello Evelyn,

The financial and trauma teams have reviewed the audit findings. Those responses are listed below in addition to reply to your. Please let me know if there is any additional information you may require. Again, thank you for facilitating this process.

- 1) Noted that 5 of the 6 "Recommendations" were for clarification from the Trauma Commission.
- 2) These 5 recommendations to the Trauma Commission addressed all but one of the issues noted in the "Comments" section. The comments resulted from the "Xs" in various columns for individuals claims. Other comments were related to charity, VOC etc.
- 3) Case # 26611 reflects an issue under columns a and c. It appears that there were no issues with this case insofar as this was definitely "uncompensated care" although the hospital was informed after the fact -- too late -- that the patient did indeed have insurance.
- 4) Agree with GH&I recommendations. For clarification, the Trauma Commission does request the submitted cases include an ISS. In this case, the error in forwarding the NISS was due to an error by the former operator of the system, which was fortunately discovered and corrected by the Lead registrar and management.

Thank you,
Elaine

Elaine Frantz, RN, BSN, MA
Director of Trauma Services
Memorial University Medical Center
(O)912-350-4942
(C)912-658-0557
(F) 912-350-4917

Results of Agreed Upon Procedures for Georgia Trauma Commission Sponsored Audit

Hospital: Floyd Medical Center

Purpose: To test that uncompensated care cases are properly recognized according to the criteria identified below.

Procedures: We selected a sample of 20 uncompensated care cases from the list provided by the hospital.

1 We compared the list we received from the hospital to the report compiled by Greg Bishop, Bishop & Assoc. for the Georgia Trauma Commission.

Differences noted: NONE

For hospitals with between 50 and 150 cases we will test 20. Floyd reported 56 cases and therefore we selected a sample of 20 for testing.

For each case selected we viewed the electronic billing record (EBR) or systems comparable to the EBR. We reviewed only for payments received before February 2010 (date CY 2008 survey was sent.)

We determined that the cases selected meet the criteria for consideration as an uncompensated care claim case. The criteria are as follows:

- a** The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
- b** The EBR shows the patient was not eligible for medical assistance coverage.
- c** The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
- d** The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
- e** The EBR shows that there were no third party payments received.
- f** The hospital has documented attempts at collection via documentation available at the hospital.

Additionally, For each case selected we determined the following:

2 We verified that the ISS listed on the listing was the same as that listed in the hospital's trauma registry software NTRACS.

Procedures performed with: We met with Demina Maddox on 1/4/11.

Findings: Our findings that we believe to be inconsistent with the uncompensated care criteria outlined above are as follows:

Admission Date	Registry #	Medical Record #	ISS	a	b	c	d	e	f	2	Comments
12-Jun-64	1979	599052	1	P	P	P	P	P	X	P	Charity write off 100% immediately, no statement sent to patient
27-Sep-88	2157	567208	3	P	P	P	P	P	X	P	Charity write off 100% immediately, no statement sent to patient
21-Feb-82	2080	871621	4	P	P	P	P	P	X	P	Charity write off 100% immediately, no statement sent to patient
4-Oct-88	1950	567498	5	P	P	P	P	P	X	P	Charity write off 100% immediately, no statement sent to patient
6-Sep-54	2002	552001	9	P	P	P	P	P	X	P	Charity write off 100% immediately, no statement sent to patient
9-Jun-57	2205	819899	9	P	P	P	P	P	X	P	Patient applied for incorrect Medicaid (adult instead of low income). Application was denied, upon denial the patient qualified for 100% charity assistance and no statement was sent.
09-Nov-62	2033	912230	10	P	P	P	P	P	X	P	Charity write off 100% immediately, no statement sent to patient
16-May-85	2032	909023	25	P	P	P	P	P	X	P	Charity write off 100% immediately, no statement sent to patient

Tickmark Explanations:

- P** Step performed without exception
- X** Issue noted, see explanation to the right

Recommendation to the

Trauma Commission: We will recommend to the Trauma Commission that they clarify whether cases that hospitals write off in full or in part due to what they deem as charity cases should be included in their uncompensated care cases.

Trauma Center Response: Each Trauma Center received the above findings detail and was given the opportunity to respond. We did not receive any written response to this report from Floyd.

Results of Agreed Upon Procedures for Georgia Trauma Commission Sponsored Audit

Hospital: Hamilton Medical Center

Purpose: To test that uncompensated care cases are properly recognized according to the criteria identified below.

Procedures: We selected a sample of 5 uncompensated care cases from the list provided by the hospital.

1 We compared the list we received from the hospital to the report compiled by Greg Bishop, Bishop & Assoc. for the Georgia Trauma Commission.
Differences noted NONE

For hospitals with less than 25 cases we will test 5. Hamilton reported 24 cases and therefore we selected a sample of 5 for testing.

For each case selected we viewed the electronic billing record (EBR) or systems comparable to the EBR. We reviewed only for payments received before February 2010 (date CY 2008 survey was sent.)

We determined that the cases selected meet the criteria for consideration as an uncompensated care claim case. The criteria are as follows:

- a** The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
- b** The EBR shows the patient was not eligible for medical assistance coverage.
- c** The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such
- d** The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
- e** The EBR shows that there were no third party payments received.
- f** The hospital has documented attempts at collection via documentation available at the hospital.

Additionally, For each case selected we determined the following:

2 We verified that the ISS listed on the listing was the same as that listed in the hospital's trauma registry software NTRACS.

cedures performed with: We met with Pattie Ferko and Kim Brown on 1/4/11.

Findings: Our findings that we believe to be inconsistent with the uncompensated care criteria outlined above are as follows:

Admission Date	Registry #	Medical Record #	ISS	a	b	c	d	e	f	2	Comments
NONE											

Tickmark Explanations:

- P** Step performed without exception
- X** Issue noted, see explanation to the right

Recommendation to the

Trauma Commission: We will recommend to the Trauma Commission that the Hamilton uncompensated care cases be considered accurate as represented in the Bishop and Assoc. report.

Trauma Center

Response: Each Trauma Center received the above findings detail and was given the opportunity to respond. We did not receive any written response to this report from Hamilton.

Results of Agreed Upon Procedures for Georgia Trauma Commission Sponsored Audit

Hospital: John D. Archbold Memorial Hospital

Purpose: To test that uncompensated care cases are properly recognized according to the criteria identified below.

Procedures: We selected a sample of 20 uncompensated care cases from the list provided by the hospital.

1 We compared the list we received from the hospital to the report compiled by Greg Bishop, Bishop & Assoc. for the Georgia Trauma Commission.

Differences noted:	ISS	0-8	9-14	15-24	>24	Total
Cases per list provided to GHI		26	26	5	5	62
Per Bishop report		27	21	5	5	58
	Difference	-1	5	0	0	4

For hospitals with between 50 and 150 cases we will test 20. Archbold reported 62 cases and therefore we selected a sample of 20 for testing.

For each case selected we viewed the electronic billing record (EBR) or systems comparable to the EBR. We reviewed only for payments received before February 2010 (date CY 2008 survey was sent.)

We determined that the cases selected meet the criteria for consideration as an uncompensated care claim case. The criteria are as follows:

- a** The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
- b** The EBR shows the patient was not eligible for medical assistance coverage.
- c** The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
- d** The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
- e** The EBR shows that there were no third party payments received.
- f** The hospital has documented attempts at collection via documentation available at the hospital.

Additionally, For each case selected we determined the following:

2 We verified that the ISS listed on the listing was the same as that listed in the hospital's trauma registry software NTRACS.

Procedures performed with: We met with Kelli Vaughn on December 22, 2010

Findings: Our findings that we believe to be inconsistent with the uncompensated care criteria outlined above are as follows:

Medical Record #	ISS	a	b	c	d	e	f	2	Comments
503244	5	P	X	P	P	X	P	P	This patient was a child. The child was transferred from Mitchell County Hospital (a subsidiary hospital of Archbold) to Archbold. The patient was eligible for Medicaid but the Archbold portion of the total bill was not submitted to Medicaid for payment. The amount billed from Mitchell County Hospital was paid for by Medicaid.
139565	12	P	P	P	P	X	P	P	Received \$43,299.20 of the total charge of \$52,292 on 9/1/08 from a settlement. This was a Motor Vehical Accident and the other party's insurance paid a portion of the total bill.

Tickmark Explanations:

- P** Step performed without exception
- X** Issue noted, see explanation to the right

Recommendation to the

Trauma Commission: We will recommend to the Trauma Commission that the hospital revise their list of uncompensated care cases (CY2008) to include only those cases with no third party payments received (through February 2010). We will recommend to the Trauma Commission that the hospital revise their list of uncompensated care cases (CY2008) to include only those cases where the patient was not eligible for Medicaid. We will recommend to the Trauma Commission that the list of uncompensated care cases (CY2008) for Archbold be revised to reflect the cases on the list as tested by GH&I.

Trauma Center Response: Each Trauma Center received the above findings detail and was given the opportunity to respond. We spoke with Kelli Vaughn by telephone and she indicated agreement with our findings.

Results of Agreed Upon Procedures for Georgia Trauma Commission Sponsored Audit

Hospital: The Medical Center - Columbus

Purpose: To test that uncompensated care cases are properly recognized according to the criteria identified below.

Procedures: We selected a sample of 10 uncompensated care cases from the list provided by the hospital.

1 We compared the list we received from the hospital to the report compiled by Greg Bishop, Bishop & Assoc. for the Georgia Trauma Commission.

Differences noted: NONE

For hospitals with between 25 and 50 cases we will test 10. Columbus reported 36 cases and therefore we selected a sample of 10 for testing.

For each case selected we viewed the electronic billing record (EBR) or systems comparable to the EBR. We reviewed only for payments received before February 2010 (date CY 2008 survey was sent.)

We determined that the cases selected meet the criteria for consideration as an uncompensated care claim case. The criteria are as follows:

- a** The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
- b** The EBR shows the patient was not eligible for medical assistance coverage.
- c** The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
- d** The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
- e** The EBR shows that there were no third party payments received.
- f** The hospital has documented attempts at collection via documentation available at the hospital.

Additionally, For each case selected we determined the following:

2 We verified that the ISS listed on the listing was the same as that listed in the hospital's trauma registry software NTRACS.

Procedures performed with: We met with Bill Wilson, Susan Norton and Ima Jean Willis on 1/5/11 in Columbus .

Findings: Our findings that we believe to be inconsistent with the uncompensated care criteria outlined above are as follows:

Admission Date	Registry #	Medical Record #	ISS	a	b	c	d	e	f	2	Comments
NONE											

Tickmark Explanations:

- P** Step performed without exception
- X** Issue noted, see explanation to the right

Recommendation to the

Trauma Commission: We will recommend to the Trauma Commission that the Columbus uncompensated care cases are considered accurate as represented in the Bishop and Assoc. report.

Trauma Center Response: Each Trauma Center received the above findings detail and was given the opportunity to respond. We did not receive any written response to this report from Columbus.

Results of Agreed Upon Procedures for Georgia Trauma Commission Sponsored Audit

Hospital: **Walton Regional Medical**

Purpose: To test that uncompensated care cases are properly recognized according to the criteria identified below.

Procedures: We selected all of 5 uncompensated care cases from the list provided by the hospital.

1 We compared the list we received from the hospital to the report compiled by Greg Bishop, Bishop & Assoc. for the Georgia Trauma Commission.

Differences noted:	ISS	0-8	9-14	15-24	>24	total
Cases per list provided to GHI		2	2	1	0	5
Per Bishop report		4	2	0	0	6
Difference		-2	0	1	0	-1

For hospitals with less than 25 cases we will test 5. Walton Regional Medical reported 6 cases and therefore we selected a sample of 5 for testing.

For each case selected we viewed the electronic billing record (EBR) or systems comparable to the EBR. We reviewed only for payments received before February 2010 (date CY 2008 survey was sent.)

We determined that the cases selected meet the criteria for consideration as an uncompensated care claim case. The criteria are as follows:

- a** The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
- b** The EBR shows the patient was not eligible for medical assistance coverage.
- c** The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
- d** The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
- e** The EBR shows that there were no third party payments received.
- f** The hospital has documented attempts at collection via documentation available at the hospital.

Additionally, For each case selected we determined the following:

2 We verified that the ISS listed on the listing was the same as that listed in the hospital's trauma registry software NTRACS.

Procedures performed with: We met with Bill Dohn and Nick Atwell on 1/25/11

Findings: Our findings that we believe to be inconsistent with the uncompensated care criteria outlined above are as follows:

Admission Date	Registry #	Medical Record #	ISS	a	b	c	d	e	f	2	Comments
NONE											

Tickmark Explanations:

- P** Step performed without exception
- X** Issue noted, see explanation to the right

Recommendation to the

Trauma Commission: We will recommend to the Trauma Commission that the list of uncompensated care cases (CY2008) for WRM be revised to reflect the cases on the list as tested by GH&I.

Trauma Center Response: Each Trauma Center received the above findings detail and was given the opportunity to respond. We spoke with Bill Dohn by telephone and he indicated agreement with our findings.

Results of Agreed Upon Procedures for Georgia Trauma Commission Sponsored Audit

Hospital: Medical College of Georgia

Purpose: To test that uncompensated care cases are properly recognized according to the criteria identified below.

Procedures: We selected a sample of 40 uncompensated care cases from the list provided by the hospital.

1 We compared the list we received from the hospital to the report compiled by Greg Bishop, Bishop & Assoc. for the Georgia Trauma Commission.

Differences noted:	ISS	0-8	9-15	16-24	>24	Total
Per list provided to GHI		93	123	58	21	295
Per Bishop + Assoc. report		93	127	50	21	291
Difference		0	-4	8	0	4

For hospitals with greater than 150 cases we will test 40. Augusta reported 295 cases and therefore we selected a sample of 40 for testing.

For each case selected we viewed the electronic billing record (EBR) or systems comparable to the EBR. We reviewed only for payments received before February 2010 (date CY 2008 survey was sent.)

We determined that the cases selected meet the criteria for consideration as an uncompensated care claim case. The criteria are as follows:

- a** The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
- b** The EBR shows the patient was not eligible for medical assistance coverage.
- c** The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
- d** The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
- e** The EBR shows that there were no third party payments received.
- f** The hospital has documented attempts at collection via documentation available at the hospital.

Additionally, For each case selected we determined the following:

2 We verified that the ISS listed on the listing was the same as that listed in the hospital's trauma registry software NTRACS.

Procedures performed with: We met with Sheryl Jackson and performed steps a-f and Melissa Brown and performed step 2.

Findings: Our findings that we believe to be inconsistent with the uncompensated care criteria outlined above are as follows:

Medical Record #	ISS	a	b	c	d	e	f	2	Comments
9032105	0	P	P	P	P	P	X	P	The patient expired and the hospital did not attempt to collect
9031844	22	P	P	X	P	X	X	P	Received \$16,666 on 10/3//08 for liability payment from attorney the remaining \$179,966.29 was written off.

Tickmark Explanations:

- P** Step performed without exception
- X** Issue noted, see explanation to the right

Recommendation to the

Trauma Commission: We will recommend to the Trauma Commission that the hospital revise their list of uncompensated care cases (CY2008) to include only those cases with no third party payments received (through February 2010). We will recommend to the Trauma Commission clarify their policy on including cases where collection attempts were not made because the patient died. We will recommend to the Trauma Commission that the list of uncompensated care cases (CY2008) for MCG be revised to reflect the cases on the list as tested by GH&I.

Results of Agreed Upon Procedures for Georgia Trauma Commission Sponsored Audit

Hospital: Atlanta Medical Center

Purpose: To test that uncompensated care cases are properly recognized according to the criteria identified below.

Procedures: We selected a sample of 40 uncompensated care cases from the list provided by the hospital.

- 1 We compared the list we received from the hospital to the report compiled by Greg Bishop, Bishop & Assoc. for the Georgia Trauma Commission.
Differences noted: NONE

For hospitals with greater than 150 cases we will test 40. Atlanta Medical reported 321 cases and therefore we selected a sample of 40 for testing.

For each case selected we viewed the electronic billing record (EBR) or systems comparable to the EBR. We reviewed only for payments received before February 2010 (date CY 2008 survey was sent.)

We determined that the cases selected meet the criteria for consideration as an uncompensated care claim case. The criteria are as follows:

- a The EBR shows the patient had no medical insurance, including Medicare Part B coverage.
- b The EBR shows the patient was not eligible for medical assistance coverage.
- c The EBR shows that the patient had no medical coverage for trauma care through workers' compensation, automobile insurance, or any other third party, including any settlement or judgment resulting from such coverage.
- d The EBR shows that the patient has not paid more than 10% of total charges after documented attempts by the trauma care services provider to collect payments.
- e The EBR shows that there were no third party payments received.
- f The hospital has documented attempts at collection via documentation available at the hospital.

Additionally, For each case selected we determined the following:

- 2 We verified that the ISS listed on the listing was the same as that listed in the hospital's trauma registry software NTRACS.

Procedures performed with: We met with Mayuri Patel and Rochella

Findings: Our findings that we believe to be inconsistent with the uncompensated care criteria outlined above are as follows:

Admission Date	Patient Acct #	Medical Record #	ISS	a	b	c	d	e	f	2	Comments
2008/01/02	13735568	5110143	2	P	P	P	P	P	P	P	^
2008/09/02	14384366	5131111	4	P	X	P	P	X	P	P	VOC payment received 2/13/09. VOC is a charity which pays hospital small amount if they are victims of a crime.
2008/08/09	14315444	5128896	8	P	P	X	P	X	P	P	Insurance settlement rec'd 2/11/08
2008/11/01	14546519	5136233	8	P	P	X	P	X	P	P	Insurance payment rec'd 6/11/09
2008/08/25	14354435	5130215	9	P	P	P	P	P	P	P	^
2008/10/09	14486013	5134367	9	P	X	P	P	X	P	P	^ VOC payment received 4/9/09. VOC is a charity which pays hospital small amount if they are victims of a crime.
2008/12/20	14682827	5141303	9	P	P	P	P	P	P	P	^
2008/08/31	14373906	5130923	10	P	P	P	P	P	P	P	^
2008/09/04	14390041	5131313	11	P	X	P	P	X	P	P	VOC payment rec'd 1/23/09. VOC is a charity which pays hospital small amount if they are victims of a crime.
2008/02/28	13886189	5115121	13	P	X	P	P	X	P	P	VOC payment rec'd 6/18/08. VOC is a charity which pays hospital small amount if they are victims of a crime.
2008/08/20	14344725	5129869	13	P	X	P	P	X	P	P	VOC payment rec'd 11/17/08. VOC is a charity which pays hospital small amount if they are victims of a crime.
2008/05/05	14072409	5120831	17	P	P	P	P	P	P	P	^
2008/10/05	14472997	5133967	22	P	P	P	P	P	P	P	^
2008/11/26	14621866	5139433	29	P	P	P	P	P	P	P	^
2008/06/05	14151898	5123464	50	P	P	P	P	P	P	P	^

Tickmark Explanations:

- P Step performed without exception
- X Issue noted, see explanation to the right

^ qualified for charity program through AMC whereby only a small copay is attempted to be collected. No payments were received.

Recommendation to the

Trauma Commission: We will recommend to the Trauma Commission that the hospital revise their list of uncompensated care cases (CY2008) to include only those cases with no third party payments received (through February 2010).

We will recommend to the Trauma Commission that they clarify whether cases that hospitals write off in full or in part due to what they deem as charity cases should be included in the list of uncompensated care cases.

We will recommend to the Trauma Commission that they clarify whether cases that receive assistance from charity organizations that amounts to < 10% of total charges should be included in the list of uncompensated care cases.

Trauma Center Response: Each Trauma Center received the above findings detail and was given the opportunity to respond. We did not receive any written response to this report from AMC.

INDEPENDENT ACCOUNTANTS' REPORT

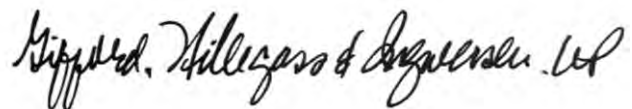
To the Georgia Trauma
Care Network Commission

We have performed the procedures enumerated on Attachment C, which were agreed to by you, solely to assist you with respect to your review of the Injury Severity Score (ISS) determination process for the year ended December 31, 2008. Level 1 Georgia-designated Trauma Centers' (as listed on Attachment C) management is responsible for the ISS determination process reviewed during our procedures. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Georgia Trauma Care Network Commission. Consequently, we make no representation regarding the sufficiency of the procedures described on Attachment C either for the purpose for which this report has been requested or for any other purpose.

Our findings are as outlined in the Attachment C to this report.

We were not engaged to, and did not, conduct an audit or examination, the objective of which would be the expression of an opinion on the ISS determination process. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Georgia Trauma Care Network Commission and the Level 1 Georgia-designated Trauma Centers and is not intended to be and should not be used by anyone other than these specified parties.



GIFFORD, HILLEGASS & INGWERSEN, LLP

February 9, 2011
Atlanta, Georgia

ATTACHMENT C

INJURY SEVERITY SCORE DETERMINATION PROCESS REVIEW

The following are Level 1 Georgia-designated Trauma Centers:

- Medical College of Georgia (MCG) – Augusta
- Medical Center of Central Georgia (MCCG) – Macon
- Memorial Health University Medical Center (Memorial) – Savannah
- Grady Memorial Hospital (Grady) – Atlanta

PROCEDURES:

The following are the agreed-upon procedures that GH&I was engaged to perform in conjunction with a subcontracted ISS consultant (Consultant) at each of the Level 1 Georgia-designated Trauma Centers listed above.

Mary Hobel is the Consultant that GH&I identified to perform these procedures. Ms. Hobel is an independent contractor with KForce Healthcare Inc. She is a Registered Healthcare Information Technician (RHIT) and a Certified Coding Specialist (CCS) and she has over 18 years experience in Level I/II Trauma Centers and came with excellent client references. She has been both Employee of the Month and Consultant of the Year during her five years with Kforce. She has additional experience with mortality and morbidity reports, performance improvement, quality assurance, and teaching. She has done a significant amount of ICD-9 Coding/AIS scoring, abstracting back log, concurrent abstracting ,trauma justification, quality assurance and analyzing data. Ms. Hobel has worked on projects in at least 19 different hospital facilities while at Kforce.

Injury Severity Score Determination Process Review

1. Consultant will perform an ISS coding determination process review of selected cases for CY2008 for each Level 1 Georgia-designated Trauma Center.
2. From the list of uncompensated care cases reported for CY2008, GH&I will select a sample of cases at each Level 1 Trauma Center from each ISS grouping submitted by the Trauma Centers.
3. Consultant will have qualifications approved by the Commission to perform this process review. Consultant will have experience with ISS determination using the Association for the Advancement of Automotive Medicine (AAAM) “AIS 2005” publication.
4. On site process reviews will include Consultant and facility trauma program staff examining the records for the sample selected using the Level 1 Trauma Center’s ISS determination process and concluding on the proper ISS coding.



Attachment C

5. During the review, the Consultant will assist the trauma coordinator in documenting the standard process for ISS determination at the Trauma Center and identify any tools or worksheets utilized for the purpose of ISS determination.
6. GH&I will choose a sample which will consist of a minimum of eight cases and a maximum of 20 cases for each facility, and will include a minimum of one case in each scoring category which includes ISS 1-8; 9-15; 16-24; and >24 at each Trauma Center included in this review.

FINDINGS SUMMARY:

We have accumulated findings from the agreed-upon procedures performed and they are submitted below along with recommendations. Additional information can be found in the detail reports by location in the Consultant's report at Attachment D.

1. Finding: There was a lack of consistency in ISS determination for all Level 1 Trauma Centers (Level 1 Centers). (Grady, MCCG, Memorial, MCG)

Recommendation: We recommend the Registrars meet periodically to develop consistent policies and procedures with respect to the items noted in this report and other items that they are aware of to improve the consistency of scoring across all Level 1 Centers.

2. Finding: There was inaccurate use of ISS scoring procedures at the Level 1 Centers potentially due to lack of familiarity with International Classification of Disease – Revision 9 (IDC-9) and Abbreviated Injury Scale (AIS) scoring protocol. (Grady, MCCG, MCG)

Recommendation: We recommend the Registrars receive further training with IDC-9 and AIS scoring. Online courses are available both for AIS scoring and IDC-9 coding. See links below for some available online courses identified by Consultant.

<https://ssl4.westserver.net/aaam1.org/ais/registration/registration.php>

<http://www.ed2go.com/landing-pages/pages/icd-9-coding-training.php.html>

3. Finding: The Registrars were not using complete medical records in the process of determining the ISS. (Grady, MCG)

Recommendation: We recommend the Registrars ensure all Radiology (X-ray, CT Scans) reports and Final Autopsy Reports be utilized in order to properly determine the ISS.

4. Finding: The Registrars were not using all injuries documented in the medical records in the process of determining the ISS. (MCCG, MCG)

Recommendation: We recommend the Registrars use all injuries including abrasions, contusions along with minor lacerations including reading the History and Physicals, Discharge Summaries, Consults, Labs, Radiology Reports, Operative Reports and Autopsy Reports in order to properly determine the ISS.



Attachment C

5. Finding: The Level 1 Center was using hospital code sheets intended for billing purposes to determine injuries when determining the ISS. (MCCG)

Recommendation: We recommend that the Registrars identify injuries from the medical record and not from the hospital billing code sheets.

6. Finding: The drop down box in NTRACS was used instead of the 2005 AIS score book which could lead to inaccurate ISS determination. (MCG)

Recommendation: We recommend that the Registrar use the 2005 AIS Score book instead of the drop down box in NTRACS. This is more accurate because of the more precise determination of the injuries.

7. Finding: In Level 1 Centers with electronic medical records (EMR), it was cumbersome to switch between NTRACS and EMR programs using a single monitor. (MCG, Memorial)

Recommendation: We recommend the Registrars use dual monitors which would save valuable time and also allow the registrar to work with NTRACS and the EMR side by side which may increase the accuracy of the ISS.

8. Finding: All Georgia-designated Trauma Centers would benefit from these procedures and recommendations as well as the Level 1 Centers.

Recommendation: We recommend the Trauma Commission consider extending the ISS determination review procedures to include Level 2 and Level 3 Trauma Centers or rotating the locations where the ISS determination review procedures are performed annually.

CONCLUSION:

We appreciate the opportunity to provide these recommendations to you. If you have any questions, please let us know.

Very truly yours,

Evelyn D. Poulos
GIFFORD, HILLEGASS & INGWERSEN, LLP
epoulos@ghi-cpa.com
770-396-1100

On behalf of Mary A. Hobel RHIT, CCS

ATTACHMENT D

Georgia Trauma Commission

**Testing of the ISS Scoring by Centers
02/06/2011**

Trauma ISS Determination

by Mary A. Hobel RHIT, CCS

Georgia Trauma Commission Report
Testing of the ISS Scoring by Centers 02/06/2011
Trauma ISS Determination
by Mary A. Hobel RHIT, CCS

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Georgia Trauma Commission Audit Report
Testing of the ISS Scoring by Centers 02/06/2011
Trauma ISS Determination
by Mary A. Hobel RHIT, CCS

Grady Health System Atlanta, Georgia

Fran Lewis, RN, MS
Trauma Program Director
Trauma Program
January 31 - February 01, 2011

Grady Memorial Hospital is located in Atlanta, Georgia. It is a Level 1 Trauma Center, with four Trauma Registrars – one for data entry, two for coding and one abstractor.

The average number of charts reviewed and closed in a day average from 15-20.

20 charts were reviewed. Records were reviewed looking at hard copies of the medical record.

Missing from the medical record:

- Radiology reports (both x-ray and CT Scans)
- Autopsy Reports (final report)

The trauma registry database NTRACS was not available to review the registry information while reviewing the medical record.

Patient list for the sample selected was supplied by Gifford, Hillegass & Ingwersen, LLP (GH&I). Both the hospital and the Consultant received the list via email.

REVIEW DAY ONE

01/31/2011

07:30AM to 04:30PM

Findings:

- It was difficult to grade the hospital's AIS/ISS scores without viewing the registry record using NTRACS.
- No Radiology (X-ray, CT Scans) were available or attached to the medical records reviewed by the Consultant.
- The Autopsy Reports were not available or attached to the medical records reviewed by the Consultant.
- The scoring was manually calculated by Consultant using the ISS Category score and the medical record to abstract the diagnosis/injuries (codes using the ICD-9-CM). This resulted in a different ISS for 16 of 20 cases reviewed.

Georgia Trauma Commission Audit Report
 Testing of the ISS Scoring by Centers 02/06/2011
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 by Mary A. Hobel RHIT, CCS

REVIEW DAY TWO
02/01/2011
08:00AM to 12:00PM

Findings:

- Grady was unable to locate chart for MRN 20250047, patient initials NG, ISS score of 4. MRN 20007450, Patient initials MJ, ISS score of 1 was substituted.

ISS scoring details are as follows:

MRN	Patient Initial's	Grady's ISS	Consultant's ISS
20467099	TW	1	2
20163791	KW	4	4
264860	CP	4	4
20470416	TC	5	4
20454008	CH	9	9
20482441	MB	9	9
20449966	CB	10	10
20474972	MS	11	9
20464597	AG	14	9
20439849	RG	17	22
20471956	AD	24	38 DEATH
20474302	KW	29	27
20447766	NP	3	6
20472302	PQ	4	8
20469813	RH	8	14
20469818	ZC	9	13

Georgia Trauma Commission Audit Report
 Testing of the ISS Scoring by Centers 02/06/2011
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 by Mary A. Hobel RHIT, CCS

MRN	Patient Initial's	Grady's ISS	Consultant's ISS
20461418	SF	14	8
20437984	DF	20	21 DEATH
20442254	MH	32	45 DEATH
20007450	MJ	1	5

Recommendations:

1. In general, Grady's scores are lower than the Consultant's as they tend to error on the conservative side when determining ISS. This could be due to the fact that the registrar is not familiar enough with ICD-9-CM coding and AIS scoring. A policy of consistently following the ICD-9-CM coding and AIS scoring methods could provide more accurate scoring.
2. The registrar must use all injuries including abrasions, contusions along with minor lacerations including reading the H&P's D/C Summaries, Consults, Labs, Radiology Reports, Operative Reports and Autopsy Reports.
3. Radiology reports (X-ray, CT Scans) should be requested when not on the chart for full review.
4. The Final Autopsy Reports must be utilized when closing a death chart.

Georgia Trauma Commission Audit Report
Testing of the ISS Scoring by Centers 02/06/2011
Trauma ISS Determination
by Mary A. Hobel RHIT, CCS

Medical Center of Central Georgia, Macon Georgia

Debra Kitchens, RN, MS
Trauma Manger/Director
February 02, 2011

Medical Center of Central Georgia is located in Macon, Georgia. It is a Level 1 Trauma Center, with two Trauma Registrars. Both registrars abstract and enter data into NTRACS.

The average number of charts reviewed and closed in a day average from 10 -15.

Eight charts were reviewed. Records were reviewed using Centrix Electronic Medical Record.

The trauma registry database NTRACS was not initially available to review, but upon request Consultant was able to have one of the Registrars pull the patient information up in NTRACS.

Patient list for the sample selected was supplied by Gifford, Hillegass & Ingwersen, LLP (GH&I). Both the hospital and the Consultant received the list via email.

Findings:

- Discrepancies were found in the AIS codes. This was confirmed when Consultant met with the registrar and noted that in 2008 the AIS version the Registrars were using was the 98 Abbreviated Injury Scale.
- The Consultant calculated the ISS scores using ICD-9-CM diagnosis codes and the AIS 2005 version. This resulted in a different ISS for 6 of 8 cases reviewed.

REVIEW DAY ONE

02/02/2011

09:30 AM to 04:00 PM

ISS scoring details are as follows:

CPI Number	Patient Initial's	MCCG's ISS	Consultant's ISS
980804-318131	GB	4	14
982243-468085	MC	5	6
985477-438250	RW	8	8

Georgia Trauma Commission Audit Report
 Testing of the ISS Scoring by Centers 02/06/2011
 Trauma ISS Determination
 by Mary A. Hobel RHIT, CCS

CPI Number	Patient Initial's	MCCG's ISS	Consultant's ISS
985412-008190	CM	9	9
985586-868359	DB	13	8
985375-138150	MB	14	8
985561-118332	TT	20	9
985259-158026	RP	27	18 DEATH

Recommendations:

1. MCCG had been using the 98 AIS which caused a high score. Using the 2005 AIS version produced lower scores as a result of changes in the scoring principals.
2. The Registrar should double check to be sure to use all injuries including abrasions, contusions along with minor lacerations including reading the H&P's D/C Summaries, Consults, Labs, Radiology Reports, Operative Reports and Autopsy Reports.
3. Registrars should use the medical record and not use the hospital coder sheet for Diagnosis and Injuries. The registrar must keep in mind that the hospital coder codes are for billing purposes only. For proper ISS coding the registrars must use the medical charts and be willing and able to identify injuries.

Georgia Trauma Commission Audit Report
Testing of the ISS Scoring by Centers 02/06/2011
Trauma ISS Determination
by Mary A. Hobel RHIT, CCS

Memorial Health Savannah, Georgia

Elaine Frantz, RN, MS
Trauma Program Director
Trauma Program
February 03, 2011

Memorial Health is located in Savannah, Georgia. It is a Level 1 Trauma Center. The registry has two Trauma Registrars, both of whom are RNs, and one Data Entry clerk.

The average number of charts reviewed and closed in a day depends on the days' admissions and discharges from the units.

Twelve charts were reviewed. Records were reviewed with the Registrar and Director both in the room for the entire review.

Trauma registry database NTRACS was available to review the registry information, along with the medical record.

Patient list for the sample selected was supplied by Gifford, Hillegass & Ingwersen, LLP (GH&I). The hospital and the Consultant received the list via email.

Findings:

- Accuracy was at a premium. The Registrar went through every record using the electronic medical record on the computer. The chart was complete with all the appropriate documentation in place.

Georgia Trauma Commission Audit Report
Testing of the ISS Scoring by Centers 02/06/2011
Trauma ISS Determination
by Mary A. Hobel RHIT, CCS

REVIEW DAY ONE
02/03/2011
08:30AM to 11:00AM

ISS scoring details are as follows:

MRN	Patient Initial's	Memorial's ISS	Consultant's ISS
809323	BRJ	1	1
802409	MP	4	4
799916	BG-B	5	5
814412	JE	8	8
239507	AW	9	9
811914	HF	10	10
33205	AP	13	13
789815	JB	14	14
801707	EM	17	17
809943	JB	24	24
806994	LA	25	25
797909	MB	34	34

Recommendation:

1. The Registrars should use dual monitors which would save valuable time and would also allow the registrar the freedom to work side by side with NTRACS and the electronic medical record.

Georgia Trauma Commission Audit Report
Testing of the ISS Scoring by Centers 02/06/2011
Trauma ISS Determination
by Mary A. Hobel RHIT, CCS

Medical College of Georgia Augusta, Georgia

Regina Medeiros, RN, MS

Trauma Program Director

Trauma Program

February 04, 2011

Medical College of Georgia is located in Augusta, Georgia. It is a Level 1 Trauma Center. There is one FTE (full-time equivalent) and there are two PTEs (part-time equivalent) registrars. All three abstract and review charts.

The average number of charts reviewed and closed in a day average depends on the days admissions and discharges from the units.

The records were reviewed with all Registrars present along with the Director.

The review took place in a conference room with Registrar's laptops being utilized for both NTRACS and the Electronic Medical Record.

NTRACS was available to review the registry information, along with the medical record.

Patient list for the sample selected was supplied by Gifford, Hillegass & Ingwersen, LLP (GH&I). The hospital and the Consultant received the list via email.

Findings:

- The Registrars were not aware that using the drop down box in NTRACS instead of the AIS book and ICD-9 coding methods would affect the accuracy of the ISS assigned. The Consultant explained how important it is to use the AIS to clarify the diagnosis – that the AIS is really an extension of the ICD-9 code. And that it is important to use the AIS to clarify the specifics of the injury down to the last nerve, fracture, etc.
- All parts of the medical record were not being considered when determining the ISS – for example -- the Radiology Reports.

Georgia Trauma Commission Audit Report
 Testing of the ISS Scoring by Centers 02/06/2011
 Trauma ISS Determination
 by Mary A. Hobel RHIT, CCS

REVIEW DAY ONE
02/04/2011
07:45AM to 01:50PM

ISS scoring details are as follows:

MRN	Patient Initial's	Medical ISS	College's	Consultant's ISS
9032105	LG	0		4 DEATH*
90323589	JO	4		4
9032046	SH	5		5
9031562	VH	8 (4)**		8
1441397	TJ	9		9
9032957	JW	9		9
9032592	TB	13		5
9032938	AK	14		14
9032519	JF	18		14
9031974	TS	22		27
9032703	CC	50		50

* Patient in full cardiac arrest with CPR during transport and upon arrival to the Trauma Center. This patient should not have been picked up since the CPR continued well over 15 minutes. Patient also with positive loss of consciousness with no return.

** Patient had incorrect ICD-9 and AIS codes. After opening the record it was changed and the new ISS score was brought down to an ISS of 4. Once the chart was reviewed with the Registrars and the correct ICD-9 was put in along with the correct AIS codes, the score came back up to an AIS of 8 but this time with the correct diagnosis and AIS codes.

Georgia Trauma Commission Audit Report
Testing of the ISS Scoring by Centers 02/06/2011
Trauma ISS Determination
by Mary A. Hobel RHIT, CCS

Recommendations:

1. Even though there were AIS scoring errors, the Registrars were willing to learn. They asked appropriate questions and improvement was noted in the short time that Consultant was at the facility. Further training with IDC-9 and AIS scoring would increase scoring accuracy.
2. The Registrars should use dual monitors which would save valuable time and would also allow the registrar the freedom to work side by side with NTRACS and the electronic medical record.

Evelyn D. Poulos

From: Fran Lewis [FLEWIS@gmh.edu]
Sent: Friday, February 11, 2011 9:18 AM
To: Evelyn D. Poulos
Cc: Ellie Post; JeffSolomone (jsalomo@emory.edu) (jsalomo@emory.edu)
Subject: RE: ISS determination review report

Follow Up Flag: Follow up
Flag Status: Flagged

Evelyn

I do have comments concerning the first section of the report.

Paragraph 1

The data reviewed was for the year 2008. In that year there were 2,831 admissions to NTRACS. An additional 275 patients were evaluated and considered observation. This constitutes a total of 3,106 patients that were admitted on our paper data gathering forms by one person daily.

The personnel for that year included:

1. One data entry person
2. One abstractor that was here daily, including weekends. The case load for this person ranged from a low of approximately 60 to a high of 120 inpatient charts that were seen on a daily basis for abstraction along with the 8.5 daily admissions.
3. That same abstractor, with my help, was responsible for **ALL** the coding of those patients.

Paragraph 2

The average number of charts closed by input per day averages 15-20

Paragraph 5

Sorry about this oversight. We could have easily arranged to have NTRACS available had we known.

Thanks for the review and we look forward to more accurate coding in the future
Fran.

From: Evelyn D. Poulos [<mailto:epoulos@ghi-cpa.com>]
Sent: Thursday, February 10, 2011 8:21 AM
To: Fran Lewis
Subject: ISS determination review report

Fran-

Attached is the report from Mary's ISS determination process review for your review and comment by tomorrow morning Friday February 11, 2011. After that time, I will consolidate the reports and submit to the Trauma Commission along with your response for their review.

Thank you for your assistance with this project!

Evelyn D. Poulos

From: Kitchens.Debra [Kitchens.Debra@mccg.org]
Sent: Thursday, February 10, 2011 10:43 AM
To: Evelyn D. Poulos
Cc: GTCNC Jim Pettyjohn; Ashley.Dennis; Jordan.Inez
Subject: RE:

Importance: High

Follow Up Flag: Follow up
Flag Status: Flagged

The following is my response to our ISS audit:

The statement that the trauma registry database NTRACS was not initially available to review? She initially sat with Inez and they reviewed the ISS scores from the patients on the financial audit. Then she was placed a computer and the Inez logged her into the system.

Findings: At the time the coding was done on the 2008 patients that were looked at, the registrars were using the 1998 AIS version, they are currently and have been for almost the 2 years since, using the 2005 AIS version. This was told to Mary prior to her leaving and she replied "oh okay, that explains everything"

During her audit of the ISS scores, Mary did approach Inez about 2 patient records, they were both looked at and the first one was deemed okay and the 2nd one there was a discrepancy of 2 of the diagnosis codes, they were removed, but it did not change the ISS score. Other than that, we received no other feedback on any other charts. Both Inez and I were told prior to her leaving that "everything looked good".

#2 - Mary actually asked Inez if she coded abrasions, contusions, etc and Inez told her that she did, so not clear why that was noted in #3, these are coded at our facility.

see revised
wording

#3 - The registrars do use the medical charts to identify the proper injuries for proper ISS coding, Inez started with Trauma Services in 1/2007 and her knowledge of the registry and coding has increased tremendously.

#5 - Both Registrars have dual monitors so not sure why that was stated. The computer that the consultant had to be placed at did not have one, but that was the only computer available. The consultant worked initially with Inez at her desk and had to have noted the dual monitors.

This comment was removed.

*Respectfully
Debra*

*Debra Kitchens, RN, CEN, NREMT-P
Trauma Services Manager
MCCG
777 Hemlock Street
MSC 103*

March 17, 2011

Mr. Jim Pettyjohn
Executive Director
Georgia Trauma Care Network Commission
14355 West Highway 136
Rising Fawn, Georgia 30738

Dear Mr. Pettyjohn,

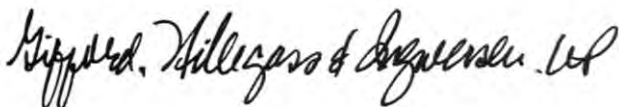
We are very pleased to deliver to you our report on the agreed upon procedures performed for the Georgia Trauma Care Network Commission. We have enjoyed working with you and the other members of the commission and the staff and personnel at the trauma centers.

This was the first year that these agreed upon procedures have been performed. We have learned a lot throughout the process and have created the following list of suggestions for improvements for the coming year.

- As there were findings for the procedures on the uncompensated care claims data for CY2008 we suggest that the audit procedures be repeated for the CY2009 data.
- We suggest that the detail lists of uncompensated care cases be submitted along with the survey results. This will assist greatly with the accumulation of the data that will be audited.
- We suggest that the detail list include the contact information for the person responsible for creating the list and the detail process that that person went through to accumulate the list. This will establish an audit trail for the data that will be invaluable from year to year given potential employee turnover.
- We suggest that the audit procedures be performed within 90 days of the data being submitted. This will increase the ease and efficiency of scheduling, completing and reporting the audit visits.
- Additionally we suggest that the commission consider continuing the ISS determination review process procedures annually and rotating in some new locations.

We appreciate the opportunity to be of service to you. If you have any questions, please let us know.

Very truly yours,



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