Washington Healthcare News

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Articles, Interviews and Statistics for the Healthcare Executive

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Stevens Hospital: Not So Typical and Rather Remarkable

By Mike Carter
CEO and President
Stevens Hospital

Stevens Hospital is located just north of Seattle in Edmonds, Washington. Like many Washington State hospitals, the competitive issues facing Stevens are different than those faced by hospitals in other parts of the country. We are the only hospital in our primary service area and provide services to a population of about 500,000. This competitive environment is much different than my prior Orange County, California hospital where thirty hospitals provided services to a population of about 3,000,000.

Stevens Hospital is meeting significant challenges, involving a wide range of issues and opportunities that currently face the majority of Washington's acute care community hospitals. Patient satisfaction, access to healthcare services and quality of care frequently compete with financial performance, access to capital and retention and recruitment of physicians and staff for the attention of senior leadership.

Urban public hospitals, like Stevens, are particularly challenged by substantial, well financed competitors, an unfavorable payer mix, and an ever increasing demand for emergency services.

Our story is easily translatable in many community hospital settings throughout Washington State.

Mr. "Fix-it"

When I arrived at Stevens Hospital two and a half years ago, the organization was transitioning from a two-year financial turnaround engagement managed by Wellspring Partners, LLC. Prior to the arrival of this well known turnaround team, Stevens had experienced a decade of marginal financial performance including a long history of unprofitability.

Upon assuming the position of CEO and President I was labeled "Mr. Fix-it" by the Seattle media. While the label may not be totally accurate we have managed to establish a record of clinical achievement and financial performance. We have developed strategies and a series of business plans that were designed to turn the significant challenges faced by Stevens into solid opportunities to focus on bolstering patient volumes and improve and expand the development of specific service lines.

These initiatives have included expediting processes and throughput in the emergency department (ED) and the critical care continuum, enhancing revenue, accelerating collections, and controlling expenditures.

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If you have questions or suggestions regarding the News and its contents, please reply to dpeel@wahcnews.com.

Letter from the Publisher and Editor

Dear Reader,

We recently changed the home page of our web site so our articles and financial information can be viewed without downloading the entire edition from our archive page. Our home page will be updated each month and we will let you know via email when ready.

With this enhancement we now offer three ways for you to read the articles and financial information in the Washington Healthcare News.

- You can read the hard copy edition.
- You can download and read individual articles from the home page of our web site.
- You can download and read the entire edition from the archive page of our web site.

We realize you have your own reading preferences and providing you multiple options is critical to our efforts to provide excellent customer service.

Now that we've made this enhancement we recommend you provide a link to our web site in the educational resources section of *your* web site. Our web site address is **www.wahcnews.com** and we hope you have a chance to visit it soon.

David Peel, Publisher and Editor

Correction to a prior article

October 2008 edition: In our **Healthcare Facilities** section we incorrectly wrote that St. Anthony Hospital was licensed to provide Level 1 trauma care. St. Anthony Hospital will apply to the Washington State Department of Health for designation as a Level IV Trauma Center shortly after the hospital opens in early 2009.

Washington Healthcare News 2009 Editorial Calendar

Month and Year	Theme of Edition	Space Reservation	Distribution Date
January 2009	Urban Medical Clinics	December 1, 2008	December 22, 2008
February 2009	Human Resources	January 2, 2009	January 19, 2009
March 2009	Rural Hospitals	February 2, 2009	February 23, 2009
April 2009	Insurance Carriers	March 2, 2009	March 23, 2009
May 2009	Information Technology	April 1, 2009	April 20, 2009
June 2009	Rural Medical Clinics	May 1, 2009	May 25, 2009
July 2009	Facilities	June 1, 2009	June 22, 2009
August 2009	Human Resources	July 3, 2009	July 20, 2009
September 2009	Finance	August 3, 2009	August 24, 2009
October 2009	Community Health Centers	September 1, 2009	September 22, 2009
November 2009	Senior Living	October 1, 2009	October 19, 2009
December 2009	Urban Hospitals	November 2, 2009	November 23, 2009

Consultant Marketplace

Marc Jenquin
President, JCW, Inc. Commercial Contractor/Developer
Participating Company, **Consultant Marketplace**

The **Consultant Marketplace**, located on the **Washington Healthcare News** web site, is where over 50 companies that specialize in providing services or products to health care organizations are found.

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Stevens Hospital: Not So Typical and Rather Remarkable

<Stevens, from P1

In aggressively pursuing appropriate hospitality programs, we've joined a cadre of Washington hospital administrators who are diligently at work to make their hospitals attractive and welcome settings for physicians and patients alike.

Leadership Attributes and Communication

Key to our turnaround has been building trust among our employees and physicians. Our senior leadership team communicates in a consistent and timely manner. We are moving forward in a positive direction and truthful and forthright communication is key to building a reputation for integrity and earning trust.

We implemented a comprehensive plan to improve communication between leaders and employees. One of the programs we have implemented to improve communication is called "Open Mike". Each quarter my senior staff and I meet with a group of about 700 employees to discuss pertinent issues. These sessions are highly interactive and at the end of the meeting a twenty minute "no holds barred" session follows.

We survey our employees each year and ask them, among other things, how happy they are. We have tracked this over the years and see significant improvement. The year I arrived at Stevens only 4% of employees reported being happy working for Stevens. Last

Please see> Stevens, P6

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<Stevens, from P4

year this figure jumped to 60% and this year we expect it to rise again. The surveys show there is a direct correlation to those attending the "Open Mike" meetings and their happiness working at Stevens. Attending employees ranked the trustworthiness of our hospital's leadership at 79% while employees who did not attend ranked us at 30%. The numbers are important because it shows that the people attending Open Mike are aware of what is going on and those that don't attend gather their information through rumors and innuendo. I believe this is why they are unsatisifed in their jobs and shows the power of open and honest communication.

Achieving the Gold Standard – Sound Testimony

One of several examples of Stevens' expanded clinical prowess is the Coronary Artery Disease Gold Performance Achievement recently awarded by the American Heart Association's Get with the Guidelines program. The award recognized our commitment and success in implementing a higher standard of cardiac care that effectively improves treatment of patients hospitalized with coronary artery disease.

As the first hospital in Washington State to receive this award, our Hospital demonstrated over a period of 24 consecutive months that at least 85 percent of its eligible coronary patients (without contraindications) are discharged following the American Heart Association's recommended treatment guidelines. Patients are started on aggressive risk reduction therapies such as cholesterol-lowering drugs, aspirin, ACE inhibitors and beta-blockers in the hospital and receive smoking cessation/weight management counseling as well as referrals for cardiac rehabilitation before they are discharged.

We are dedicated to making our cardiac unit among the best in the country, and the American Heart Association's Get with the Guidelines program is helping us accomplish that by making it easier for our professionals to improve the long-term outcomes of our cardiac patients.

As a community needs driven organization, our services directly reflect the demands of our residents. Our cardiology team, led by Swedish Heart and Vascular Institute cardiologists, performs up to 80 emergent angioplasties and diagnostic procedures each month. We are hoping to double that number in the coming years. Under recently adopted DOH regulations, we are applying for a Certificate of Need in December 2008, which will further support our future plans to build a second cath lab and perform elective angioplasties.

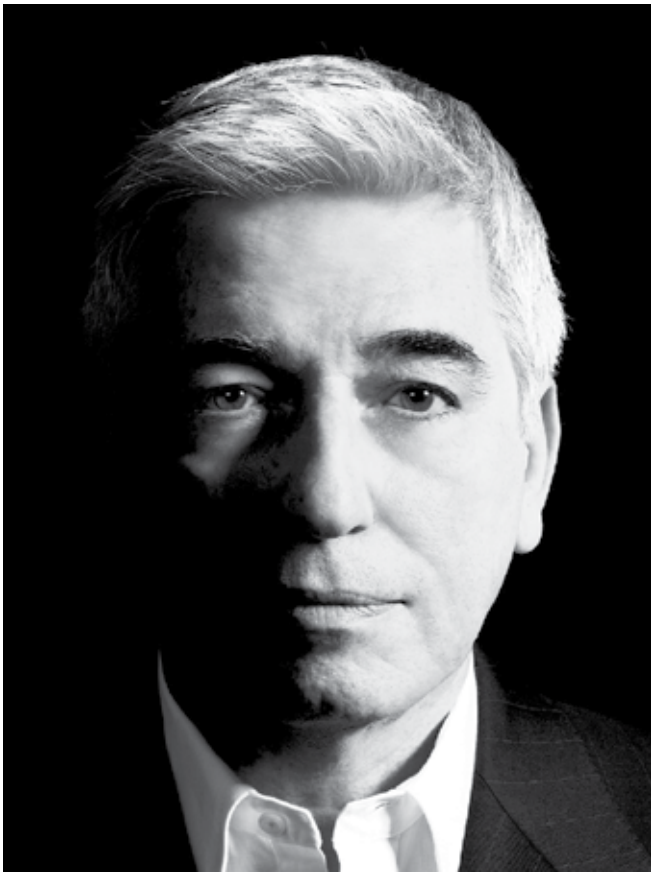
When someone is having a heart attack, time is of the essence, and as the only hospital within a substantial radius, it's important that we're equipped to handle the situation. It is a sound indication of our ability to move forward and respond in stellar fashion to the needs of the community. The standard of care evidenced in the AHA's recognition of the quality of our cardiology program is embodied in our approach to the delivery all of the services available at Stevens.

One of the other major initiatives we have undertaken has been our approach to helping our hospital staff improve and refine their management skills. We retained The Studer Group, a management consulting firm to set up the Stevens Leadership Development Institute. About 75 employees in leadership positions travel offsite to develop their day to day management skills with a heavy emphasis on communication, accountability, measured performance and behavioral standards.

The Studer program establishes goals, assigns responsibility, and measures progress. We have seen this program energize our organization and get our staff on the same page to work toward common goals.

A critical component of our management strategy has also involved the retention of Press Ganey, a national consulting firm. This engagement has been fostered, in part, by the firm's engagement by most of the Puget Sound Region hospitals. Recognizing the value of peer group comparisons, we've used Press Ganey data to augment the Studer program and develop an intensive system of comparative analytics, accountability, and measurement. These feature the use of a monthly reporting tool to drive the implementation of Stevens' patient satisfaction strategies.

We are now enthusiastic about the future of our hospital. While we are not overwhelmed with financial capital we do spend five to six million each year on renovations and upgrades. Now that we have a steady foundation we're ready to grow.



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THE DOCTORS COMPANY

OIG Holds Hospital Boards Accountable on Fraud Audits

By Donna Herbert
President and Founder
Financial Consultants of AK and WA

Facilities are now faced with audits from many sides. Audits overlap one another and duplicate requests for the same files can be overwhelming. There are currently 16 different fraud audits in effect. I've listed some recent developments in the Medicare and Medicaid fraud and abuse arena and provided several insightful tips from our firm on dealing with the tangled layers of fraud audits your facility may encounter. There is now a new focus particularly on CAH, Rural Health and IHS facilities.

The OIG

The Office of Inspector General (OIG) has released its compliance guide directed at Boards of health care entities. Increased scrutiny at the Board level will determine whether there are processes in place to effectively monitor compliance issues. Boards may now be held personally accountable for their decisions. For example, in New York, a State Attorney General forced a hospital to replace the entire Board as part of the Plan of Correction in a fraud audit case.

The OIG's work plan includes a high focus on cost reports and fraud audits associated with cost reports. In addition to the base payments, issues such as disproportionate share, sole community provider status, bad debt, CAH designation and provider based clinic designation will be under additional review, and overpayments and underpayments on claims may deem your cost report fraudulent. Hospitals should regularly monitor and utilize the OIG work plan each year in order to see where the government's concentration will be.

In Florida, the OIG, CMS, and the DOJ have leveraged all of their resources for Operation Whack-a-Mole (WAM) to prevent, identify, and prosecute health care fraud. To date the project has recovered over $11 million and leveled over 43 indictments. This initiative is expanding to other states.

RAC Audits

Health Data Insights (HDI) will be the RAC contractor for Region D which includes Alaska, Washington, Oregon, Montana, Wyoming, South & North Dakota, Utah and Arizona. With Region D's low contingency fee rate of 9.49%, expect HDI to overcompensate by intensity to find more fraudulent claims. Unlike the pilot program, a facility cannot rebill on an outpatient basis any inpatient claims denied by the RAC. This is an additional reason to do your own audits and rebill correctly.

RAC's apply the data found in their data mining software to find areas of fraud and abuse. Your facility can beat the auditors to the punch by auditing your own processes to detect and correct improper claims.

Be aggressive with your appeals

The results released from RAC contractor Connolly Consulting Associates in region C demonstrate the need for providers to appeal the result of their audit findings.

A hospital in Southern California received a RAC audit where 2,103 medical charts were requested and reviewed. Connolly modified 1,148 claims and requested paybacks of $9,743,897. The provider

Please see> OIG, P19

Provider appeals of RAC overpayments
January 1, 2008 – June 30, 2008

Claim RAC	Claims with Overpayment Determinations	# appealed (all levels)	% appealed (all levels)	% favorable to provider
Connolly	110,635	8,125	7.3%	57.4%
HDI	239,205	65,963	27.6%	41.8%
PRG	175,293	28,617	16.3%	12.6%
All RACs	525,133	102,705	19.6%	34.9%

Source: RAC files, Includes all completed appeals.

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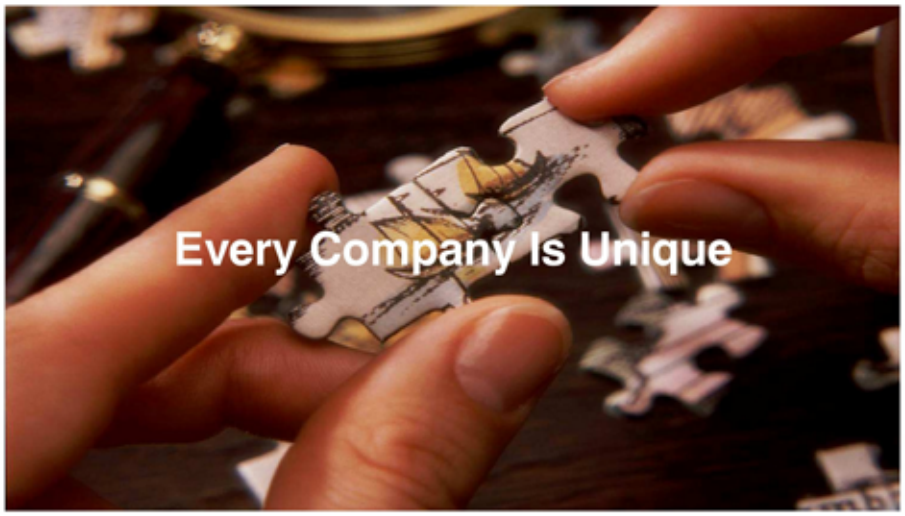

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IRS Focuses on Tax Exempt Health Care Organizations

By Monica Langfeldt
Health Care and Tax Attorney
Miller Nash LLP

As all of you are aware (if not, you should be), the IRS has redesigned Form 990 to include a number of additional reporting requirements that will impact tax exempt health care organizations. The new form has been available for some time now, but many organizations may not have focused on the new Form 990 as closely as they should have. Luckily, calendar year filers have until May 15, 2009, to submit their returns. When organizations finally get around to looking at the new Form 990, however, they will realize that all the questions actually pertain to the 2008 tax year.

So what are some of the surprises in store for filers of the new Form 990? For starters, does your organization realize that Schedule J will require all organizations to report any payment of traveling expenses for board members' spouses as well as reporting it on either a Form 1099 or a W-2 as compensation or income to the board members? It doesn't end there; the IRS also wants to know about any gross-up amounts, first-class or charter travel, and athletic or social club membership dues paid on behalf of officers, board members, and selected individuals affiliated with the organization. In essence, the new Schedule J asks all those questions regarding details that organizations may not want the public to know about—but just in case you forgot, the entire Form 990 is open to the public, either when requested directly or by accessing www.guidestar.org, which publishes the forms after they are filed with the IRS.

Schedule H is another item of interest to health care organizations, because it must be completed by all hospitals that file Form 990. On Schedule H, the IRS focuses on questions such as: Does the organization have a charity care policy? Does the organization prepare an annual community benefit report? And if so, is it made available to the public?

Some additional hot issues worth watching include FIN 48 footnote, joint ventures, especially between for-profit and tax-exempt entities, political activities/lobbying (of special importance, since this is an election year), bonds, governance (board compensation, governance policies, and compensation approval process), and compensation (including benefits and perquisites), excess benefit, loans, and grants or assistance to insiders, as well as charity care and community benefit.

If you are not yet familiar with the redesigned Form 990, you can access the form and instructions at http://www.irs.gov/charities/article/0,,id=185561,00.html.

The basis for the changes imposed by the IRS seems to be rooted in concerns that some health care organizations may not be living up to their obligations to provide charity care, community benefit and otherwise use tax-exempt assets in furtherance of their charitable purpose. In addition, Senator Chuck Grassley of Iowa is in hot pursuit of tax-exempt organizations that because of uncommon practices, end up in the national press. On October 14, the Wall Street Journal published an article regarding some nonprofit hospital systems that are closing inner-city facilities while spending billions on suburban expansions. Thankfully, no Washington State hospital was mentioned. I expect that each of the hospital systems mentioned in the article will receive a letter from the Senate Finance Committee, on which Senator Grassley is the ranking member.

It is important to keep in mind that any organization whose governance and compliance is taken seriously is an organization that (1) is less likely to be audited by the

Please see> IRS, P19

"Never Events" Responsible for One of Six Medical Malpractice Liability Claims

Janet Hirsch
Senior Vice President
AON Risk Insurance West, Inc.

Hospital-acquired infections, hospital-acquired injuries, objects left in surgery and pressure ulcers account for one out of every six claims, according to the 2008 Hospital Professional Liability and Physician Liability Benchmark Analysis, released recently by Aon Corporation in conjunction with the American Society for Healthcare Risk Management.

As of October 1, the Centers for Medicare and Medicaid Services (CMS) ceased reimbursing for ten specific hospital-acquired conditions – often referred to as 'never events,' several of which are included in the four categories mentioned above.

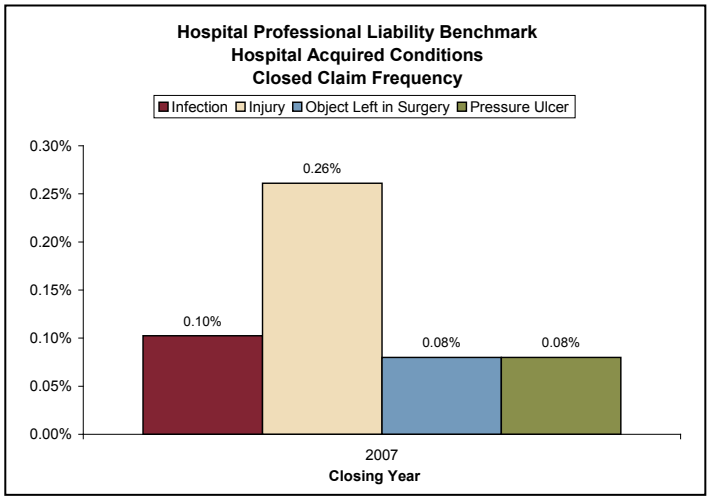
The top graph to the right shows the closed claim frequency associated with hospital-acquired infection, hospital-acquired injury, object left in surgery, and pressure ulcer for 2007.

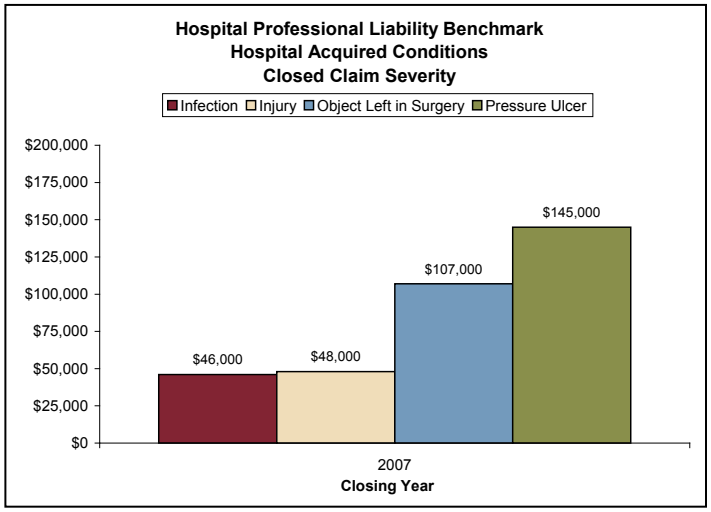
As indicated on the left part of the graph, in 2007, the frequency of hospital-acquired injury was almost three times the frequency of hospital-acquired infection, object left in surgery or pressure ulcer.

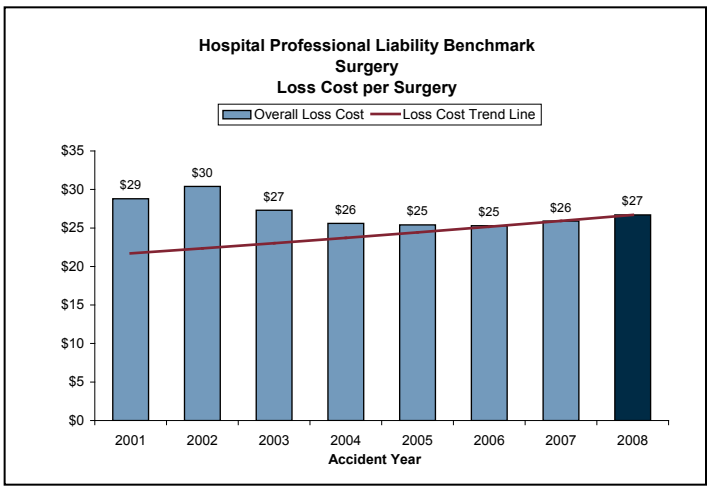
The middle graph shows the average closed claim severity associated with hospital-acquired infection, hospital-acquired injury, object left in surgery, and pressure ulcer for 2007.

As indicated, the average closed claim severity for all causes of loss is $107,900 in 2007. Hospital-acquired infection and injury have significantly lower claim severity; pressure ulcer claim severity is significantly higher than average.

"The increased awareness surrounding these non-reimbursable conditions may cause a rise in the frequency of related hospital professional liability claims, not to mention other hospital-acquired conditions not currently addressed by CMS regulations," said Greg Larcher, director and actuary of Aon Global Risk Consulting and author of the analysis. "This study marks







the first time these conditions have been benchmarked, and provides a baseline moving forward for this essential piece of the liability picture."

Roberta Carroll, senior vice president of Aon Healthcare, said, "As health care facilities identify areas in need of attention and implement strategies and solutions to improve their current practices, patient safety will improve and the institutions' risk profiles will reflect that successful progress."

In total, the hospital professional liability benchmark database contains 77,705 non-zero claims representing $9.3 billion of incurred losses. The database contains historical claims information for ten accident years (1998 to 2007).

Besides the findings on the hospital-acquired conditions, the benchmarking study also made the following findings:

- The overall frequency of claims is not increasing for the fourth straight year for both hospital professional liability and physician liability. However, the not-for-profit segment of the database indicates a modest increase in frequency.
- The frequency and loss cost differential historically experienced by for-profit systems has narrowed and disappeared as for-profit results continue to improve.
- The average size of claims is increasing at a rate of 3.0% annually. The increase in severity is attributed to an increase in both the cost to defend claims and the amount paid to injured patients.

The benchmarking study also included an analysis of claims arising out of specific medical services: obstetrics, emergency department and surgery. Both obstetrics and emergency services reflect stable trends. While surgery loss costs improved between 2002 and 2005, they have slightly risen since 2005, as shown by the graph at the bottom of the prior page.

The benchmark study is produced under a co-marketing agreement between Aon and The American Society for Healthcare Risk Management (ASHRM). Participation in this edition of the benchmark study was open to all ASHRM members. To purchase a copy of the study, contact ASHRM. For more information about the study, contact Aon at Karen_Cullinane@aon.com.

Janet Hirsch is a Senior Vice President with Aon Risk Insurance Insurance West, Inc. She can be reached by phone at 206-749-4867 or by email at Janet_Hirsch@ars.aon.com.

Proper Website Organization Will Attract New Patients

By Don Morgan
Director of Marketing
Palazzo Intercreative

Is your hospital at the top of the list when someone types in a keyword search for a specific condition, doctor, or geographic area? Are you third – or 23rd? Are you there at all? Now more than ever, hospital marketers must ensure that patients can "discover" their hospitals, clinics, and centers of excellence on the Internet.

A critical step is to optimize your website for search. 85% of search engine users click on a website on the first page of search results (and 92% select from the first two pages of search results). If you aren't listed on the first two pages, your chances of being found are very limited.

Pick the right keywords.

To provide relevant, authoritative search results, search engines deploy "search spiders" – automated entities that scour the Internet, "crawling" websites, ingesting their content and deciding on when and how that content should be provided to searchers. Spiders look at a huge number of factors, but one of the most important is the use "keywords".

Keywords are specific words or phrases that describe the purpose and content of your site in a manner that helps ensure your web pages are part of search results for relevant search queries. For example, use of keywords in your page titles is an effective way to signal your relevance to a specific topic. In a grossly simplified sense, search engines will assume that a page containing a keyword or keyphrase in its title will be a relevant search result for that topic.

How you treat keywords can influence your search ranking.

It is not just the presence of keywords but also the location, presentation and frequency of those keywords on a web page that can affect how relevant your site is deemed. Search engines will check to see if specific keywords appear near the top of a web page, such as in the headline or in the first few lines of text. They assume that any page relevant to the topic will mention those words right from the beginning. Search spiders also weigh headlines, subheads and bold text more heavily than other text because they assume that larger and bolder text is more important.

Inbound links are a core driver of search rank.

The number and quality of links to your site from other sites is one of the most important determinants of page popularity. Search algorithms are written to analyze the number and popularity of pages linking to your site to further determine search ranking.

Build legitimate links to your website by including directory listings, blog posts, press releases with a link to your website and social media such as MySpace and Facebook.

Optimizing your site is a constantly changing process.

When optimizing your site you must also consider information architecture, usability and even design. The online environment is competitive, and search engines are constantly evolving in order to return more relevant results. What works well today may not work as well tomorrow.

Your site must constantly evolve as well. You need to have an ongoing SEO strategy to protect and improve your search rank position. The most important thing to remember is that a good optimization strategy can mean the difference between attracting hundreds of new patients and being buried deep, or even hidden, in the search results. How is your website doing at attracting new patients?

Don Morgan is Director of Marketing for Palazzo Intercreative, a full-service Seattle advertising agency that specializes in health care. *For more information, contact Don via e-mail at don@palazzo.com.*

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St. Elias Specialty Hospital: Bridging the Gap for Long-term Care Patients in Alaska

By Roberta Greenwood
Contributing Writer
Washington Healthcare News

Teaming up with the Alabama-based specialty health care provider Bridgecare Hospitals, Providence Health Systems opened St. Elias Specialty Hospital in Anchorage, Alaska in December, 2006. Designed to provide the state's first long-term acute care, St. Elias fills a gap in Alaska's fast-growing health care industry according to CEO Chad Carpenter. While most hospitals have limited intensive care facilities, St. Elias is designed specifically for patients with serious issues, needing around the clock care, with stays averaging twenty-five days or more. "We act as a pressure relief valve; we take patients from ICU's directly into our hospital," says Carpenter. "That allows them to keep their doors open and that's critical."

The 65,000 square foot hospital is located at 4800 Cordova Street in Anchorage and was built at a cost of nearly $24 million. The sixty-bed, extended stay hospital features an ideal environment for patients recovering from serious medical disorders which preclude them from being admitted for typical inpatient rehabilitation in other long-term facilities. Many patients have complex medical conditions complicated by diabetes, hypertension, renal failure, complex pulmonary disease, and morbid obesity. An interdisciplinary team directs each patient's recovery and includes case management, nursing and nutritional services, physical, occupational and speech therapy, and social services. An on-site 1,000 square foot physical therapy gym is utilized to increase strength and mobility which supports patients in their often long and slow recovery process.

> ***"We act as a pressure relief valve; we take patients from ICU's directly into our hospital. That allows them to keep their doors open and that's critical."***
>
> Chad Carpenter
> Chief Executive Officer
> St. Elias Specialty Hospital

In delivering specialized care for non-critical patients requiring 24-hour assistance, St. Elias supports the other regional hospitals in Alaska by freeing up much needed space in emergency rooms and ICU's. These patients typically have medical needs that are too extensive for a lower level of care and their potential for rehabilitation is compromised by acute medical issues. Not only does St. Elias provide the necessary care these patients require, having a long-term facility also makes it easier on them and their families, says Carpenter. With its central Alaskan location, St. Elias allows patients to recover near their homes, encouraging family participation and reducing stress which can slow down the healing process.

Designed to support longer stays, the rooms at St. Elias are larger than typical hospital rooms. Each features picture windows, a private bath and cable TV. Meals are designed to provide wholesome nutritional support for specialized-needs patients and a full-service cafeteria is available for visitors. Families are encouraged to visit and overnight stays can be accommodated with physician approval. Most medical services such as X-rays and blood tests are administered in the rooms so patients aren't required to be transported to different labs. In addition, special accommodations are also available for morbidly obese patients; these bariatric suites feature extra wide, reinforced beds and "hover mats" which enable easy transfer of patients from bed to a gurney.

The long-stay patient isn't the exception at St. Elias, it's the rule and according to Carpenter the mission of his facility is to "get patients excited about getting better." With daily physician visits, 24-hour nursing care, in-house dialysis, telemetry, ventilator care and weaning, and case management, St. Elias aims to help each patient reach the highest level of wellness and recovery.

Roberta Greenwood is a contributing writer and can be reached at rgreenwood@wahcnews.com.

Washington Imaging Services, LLC

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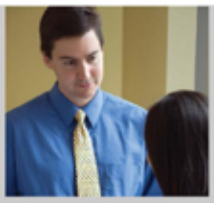


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OIG Holds Hospital Boards Accountable on Fraud Audits

<OIG, from P8

appealed 808 claims. Many of the claims were denied during the first and second level appeals. The provider persisted and appealed to the third level. The provider's dollars on overturned claims repaid on appeal was $2,458,677 with more claims still in the appeal process. The appeals at the third level of appeal process had an 81% chance of being overturned, versus a 37.5% chance at the first level of appeal.

Recommendations

- Develop a Fraud Audit Response Team to include Case Management, Business Office, Compliance Officer, Billing Cycle Management, Medical Records, Nursing Administrator, and a Consulting Physician
- Write a plan with a checklist and tracking mechanisms
- Designate a point of contact person for fraud audits
- Conduct internal or external fraud audits regularly
- Evaluate the 2009 OIG work plan high risk areas for overpayments
- Review the top 20 risk areas in the PEPPER report and the top underpayment areas
- Establish fraud protocols, dashboards, and reports and share with your Board, management, Response Team, and physicians
- On audit requests, number all pages, and keep three copies of everything prepared. Include a checklist to accompany all patient records. Back up your records electronically. Send all documentation certified mail, return receipt
- Document all communication (emails, etc.) with intermediary and audit contractors
- Be sure the individual handling Medicare remits notifies the point of contact for fraud audits at your facility when recoupments occur
- Differentiate regular recoupment from fraud audit recoupment

A full year of net income can be wiped out with one bad fraud audit. The average RAC recovery per hospital was about $500,000. Investing in a compliance plan now can help reduce your RAC contingency fees later.

Donna Herbert is the founder of Financial Consultants of Alaska & Washington (FCAW). Since 1979, she has provided advice and counsel to health care providers in both Alaska and Washington concerning all aspects of budget, finance, and preparation of third-party cost reports. She can be reached at 907-790-1026 or by email at fcaw@fcawreimbursement.com

IRS Focuses on Tax Exempt Health Care Organizations

<IRS, from P10

IRS and (2) if audited, will probably be assessed less in taxes, interest, and penalties because it has the prerequisite policies in place, and the abuse is not flagrant or encouraged. My advice is to do everything possible to avoid an audit by the IRS, because even if the IRS does not assess any additional taxes or find any violations, the time and expense of responding to the audit is often astronomical.

What can you do to protect your health care organization? Make sure that you have established and adhered to the following policies: executive compensation, conflicts of interest, investments, fundraising, document retention and destruction, ethics, and whistleblower. If your organization proactively addresses each of these policies, it may be able to persuade the IRS to limit any adverse tax consequences. Remember, the policies themselves are only guidelines, and unless there is education of staff and officers, as well as sufficient resources, authority, and access made available to implement and operate the policies, they are useless. If any policy is violated, it is especially important to take prompt and appropriate action, both to deter future violations and to foster a sense of unity. Therefore it is equally important that any such policy be taken seriously enough to be integrated into your organization's overall compliance program. Finally, no compliance program will ever become successful unless it comes from the top and is consistently practiced at ALL levels.

Monica Langfeldt is a health care and tax attorney and partner at Miller Nash LLP, a multispecialty law firm with offices in Seattle and Vancouver Washington, and Portland and Central Oregon. Ms. Langfeldt can be reached at monica.langfeldt@millernash.com.

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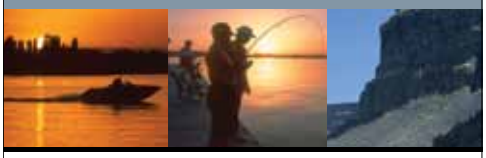

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Behavioral Health Director

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SAMARITAN HEALTHCARE

Director, Special Care Unit

The Director, Special Care Unit is responsible for its overall operation and currently supervises 14 RNs and 4 CNAs with a planned addition of 7 RNs to expand their department from 7 to 9 staffed beds. Newly built in 2002 it is completely up to date with new equipment, beds, and state-of-the-art monitors with a nurse friendly floor plan ready to expand to 12 beds when needed.

Samaritan Healthcare is a 50-bed single room acute care district hospital serving the healthcare needs of Moses Lake and its surrounding area. It is a full service community hospital with 24-hour, seven day per week Emergency Room services staffed by in-house physicians. Samaritan has 60 physicians on its active medical staff and 510 employees. The hospital recently expanded and remodeled and is one of the best small hospitals in the Northwest.

A BSN or equivalent experience is required. A MSN or Master's Degree is preferred. Three or more years of current acute care management experience in critical care to include ICU or PCU and a current Washington State RN license is required. Recent experience with a physician hospitalists care model is preferred.

Moses Lake is located in the heart of the Columbian Basin in Central Washington, with a moderate four-season climate and 300 plus days of sunshine it is known as the Desert Oasis. With a service area population of 54,000 people, livable is the best way to describe this community.

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Manager of Charge Capture Quality

UW Physicians
UW Medicine

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Requirements: CPC professional coding certification required. Additional specialty certifications preferred. Bachelor's degree or an equivalent combination of education and experience. 5-7 years of management experience in a multi-specialty medical billing environment with at least 4 years training and/or quality review experience. At least 3 years of professional experience preparing and presenting coding training materials to individuals and groups of various sizes. 7-10 years experience in medical terminology, CPT, ICD, and HCPCS, in addition to knowledge of payer coding, billing, documentation, and reimbursement standards. Strong knowledge of the CMS Teaching Physicians Rules and documentation guidelines.

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Chief Executive Officer

Community Health Network and Community Health Plan (CHNW/CHP) was created in 1992 by a group of Community Health Centers across Washington State that believed traditional health plans were not meeting the needs of their patients. For more than 30 years, the uninsured and under insured have relied on Community Health Centers for comprehensive, quality, primary healthcare services and access to other vital local community services. CHNW and CHP's roots and association with Community Health Centers give it unique strengths: strong ties to the communities it serves and extensive experience in understanding the needs and managing the health of vulnerable populations.

CHNW/CHP provides coverage for people throughout Washington State. The 33-county CHP provider network includes more than 1200 primary care providers and 9000 specialists at more than 250 primary care sites and 80 hospitals. CHP is the fifth largest health plan in Washington (commercial or non profit). CHNW/CHP has approximately 250 employees. The Community Health Centers that comprise CHNW serve, in total, more than 584,000 patients annually.

Position Purpose & Responsibilities:

The Chief Executive Officer of CHNW/CHP will have ultimate responsibility for providing dynamic, high visibility leadership and direction to this well-respected organization building on the established reputation for providing access to healthcare for low income and uninsured populations, consistent with CHNW/CHP's mission.

The CEO will provide comprehensive guidance and leadership to achieve the organization's annual operating objectives and the goals of the longer term strategic plan. The CEO will work with the Board of Directors on the development and execution of policies and direction to achieve these goals. The CEO has responsibility for managing operating, administrative, finance, business development and marketing programs, directing long term strategic planning, oversight of all Board-directed initiatives and providing leadership to staff.

For Search Criteria , other requirements and to apply visit www.wahcnews.com/pages/career.php and/or contact:

LuAnn Carlson
Senior Partner, Corporate Strategies
lcarlson@csdseattle.com
Phone: 425.828.0128

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Nurse Analyst
(position #082296)

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Plan and Hospital Financial Information
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Financial Results for the 20 Largest Health Plans in the Northwest (Ranked by Total Revenues)[1]

Plan Name	State of Domicile	Total Revenues Qtr End 06-30-08	Net Income Qtr End 06-30-08	Net income/ Total Revenues 06-30-08	Statutory Capital as of 06-30-08	Enrollment as of 06-30-08
Regence BCBS of OR	OR	$1,339,423,817	$3,757	0.0%	$536,726,207	1,013,851
Premera Blue Cross	WA	$1,290,771,147	$26,309,269	2.0%	$788,857,086	697,911
Group Health Cooperative	WA	$1,177,929,986	$74,803,760	6.4%	$760,346,297	396,598
Kaiser Foundation HP of the NW	OR	$1,161,173,186	$14,401,695	1.2%	$510,726,207	468,603
Regence BlueShield	WA	$1,131,527,307	($4,167,871)	(0.4%)	$880,603,181	808,176
Blue Cross of Idaho Health Service	ID	$500,324,776	$21,048,190	4.2%	$269,690,217	430,833
Providence Health Plan	OR	$432,387,797	$11,874,037	2.7%	$346,083,758	186,291
Molina Healthcare of WA	WA	$352,505,614	$16,926,978	4.8%	$115,143,975	295,558
Community Health Plan of WA	WA	$261,496,109	$82,518	0.0%	$77,240,330	233,379
Blue Cross Blue Shield of MT	MT	$260,004,498	$3,817,336	1.5%	$141,335,982	226,734
Regence BlueShield of ID	ID	$251,516,376	$5,582,462	2.2%	$128,151,741	212,260
PacificSource Health Plans	OR	$240,721,859	$700,909	0.3%	$115,277,985	143,601
Group Health Options	WA	$226,649,376	($490,607)	(0.2%)	$30,176,755	118,610
PacifiCare of WA	WA	$224,213,912	$29,124,539	13.0%	$257,785,424	45,398
Health Net Health Plan of OR	OR	$209,423,940	$1,496,914	0.7%	$64,443,346	129,208
PacifiCare of OR	OR	$144,074,363	$18,707,791	13.0%	$65,242,599	30,212
LifeWise Health Plan of OR	OR	$144,003,149	($4,248,819)	(3.0%)	$66,696,560	94,846
Arcadian Health Plan	WA	$112,428,486	$1,912,628	1.7%	$28,146,735	25,849
LifeWise Health Plan of WA	WA	$104,707,027	$372,276	0.4%	$31,957,744	86,957
Asuris Northwest Health	WA	$92,463,598	($3,130,168)	(3.4%)	$31,011,760	76,218

Financial Results for the 20 Largest Hospitals in Washington & Oregon (Ranked by Total Discharges)[2]

Hospital Name	State	Total Charges Qtr End 03-31-08	Total Margin Qtr End 03-31-08	Total Margin/ Total Charges 03-31-08	Total Discharges Qtr End 03-31-08	Total Days Qtr End 03-31-08
Swedish Medical Center	WA	$561,587,425	$9,149,369	1.6%	8,349	36,910
Sacred Heart Medical Ctr.-Spokane	WA	$391,071,302	$2,804,485	0.7%	7,931	40,831
Providence St. Vincent Medical Ctr.	OR	$308,877,000	$30,000,000	9.7%	7,850	36,663
OHSU Hospital	OR	$382,207,044	$13,346,812	3.5%	7,198	38,864
Sacred Heart Medical Ctr.-Eugene	OR	$199,002,616	$13,446,846	6.8%	6,686	30,219
Providence Reg. Med. Ctr. Everett	WA	$315,975,769	$5,601,930	1.8%	6,298	26,651
St. Joseph Medical Center - Tacoma	WA	$385,415,876	$17,297,432	4.5%	5,784	24,572
Providence Portland Medical Center	OR	$247,235,000	$1,935,000	0.8%	5,714	26,717
Southwest WA Medical Ctr.	WA	$264,391,255	$2,051,919	0.8%	5,040	21,783
University of WA Medical Center	WA	$250,246,553	$8,970,394	3.6%	5,024	28,076
Salem Hospital	OR	$182,601,633	$10,147,269	5.6%	5,018	23,144
Providence St. Peter Hospital	WA	$242,327,750	$8,983,621	3.7%	4,961	22,124
Legacy Emanuel Hosp. & Health Ctr.	OR	$221,483,935	($1,080,819)	(0.5%)	4,837	26,914
Tacoma General Allenmore Hospital	WA	$408,358,844	$16,572,683	4.1%	4,600	21,430
Harborview Medical Center	WA	$295,731,000	$6,989,000	2.4%	4,543	34,057
Harrison Medical Center	WA	$144,011,229	$7,518,147	5.2%	4,494	17,757
Overlake Hospital Medical Center	WA	$171,237,741	$6,439,481	3.8%	4,417	16,238
Virginia Mason Medical Center	WA	$305,030,073	$6,672,607	2.2%	4,387	21,046
Valley Medical Center	WA	$195,004,132	$1,254,915	.6%	4,159	14,391
St. Joseph Hospital - Bellingham	WA	$142,558,006	$3,004,154	2.1%	4,034	15,930

[1]Source: National Association of Insurance Commissioners. [1]Sources: WA State Department of Health; OR Health Policy & Research.

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