

On the Cover

A Walk with
Your Best Friend



DiEtte
Henderson
Photojournalist

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Supply Chain Management

4 Steps to Managing Supply Chain in Labor and Delivery

By Karen Wagner

Being responsive to the supply needs of a demanding department requires determining who can manage supplies most efficiently and what tools and storage methods can offer the greatest benefits. Here, Texas Children's Hospital shares four strategies for success.

Effectively managing a supply chain is an enormous undertaking for any healthcare organization, but add in the unpredictability of a labor and delivery environment and the challenges multiply.

A case in point is the Pavilion for Women at Texas Children's Hospital, Houston. The 100-bed facility, opened last March, specializes in multiple births and high-risk pregnancies and can accommodate 5,000 births annually. Evidence of the unpredictable environment came one morning last April: One minute, the hospital was quiet; the next, a patient was brought in who gave birth prematurely to sextuplets.

According to Rick McFee, Texas Children's Hospital's director of supply chain management, being ready for the unexpected is the focus of his department, which also manages supplies for the 555-bed pediatric hospital and a 24-bed pediatric acute care facility on Houston's west side.

"It's very difficult to have any kind of consistent supply utilization. You may have three days where you have very low volume activity, and then you may have four days in which you're really struggling with capacity," McFee says. "You may have days where supplies are barely used at all; then, you'll have days where they've used everything we've got. So we've got to be very nimble. We've got to be able to respond very quickly."

Determining Where to Focus

At the Pavilion for Women, McFee's department manages supply functions for one four-suite surgery department, where emergency C-sections and other OB/GYN surgeries are performed. The department also manages supplies for the two-suite labor and delivery unit.

McFee says key steps for managing such a demanding supply chain include the following.

Remove supply chain functions from clinical staff. Previously, to replenish special-order, low-volume supply items, Texas Children's Hospital nurses would

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What's "New" in the OIG Work Plan?

By Kathy Ruggieri, BESLER Consulting

The U.S. Department of Health and Human Services, Office of Inspector General (OIG) has recently issued the Fiscal Year (FY) 2013 OIG Work Plan. This is an annual Work Plan that addresses the current focus areas of the OIG, including projects still in process from prior FYs in addition to new focus areas for the upcoming year.

Although the Work Plan addresses initiatives for all types of providers, this article will focus on some of the new hospital audits. Some of these audits may or may not be indicative of future Medicare payment reductions. It is recommended that Hospitals stay

abreast on these focus areas throughout the year to best anticipate future revenue reduction initiatives.

Diagnosis Related Group (DRG) Window

The DRG Payment Window Policy has been a component of the Inpatient Prospective Payment System (PPS) regulations since 1983. There have been changes to this policy over the years, and in 2012, the DRG Payment Window was expanded to include wholly owned physician practices. The OIG focus for 2013 will be to analyze claims data to determine how much CMS could save if it bundled outpatient services

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have to complete a purchase requisition and then follow up with the purchasing department to make sure the supplies were ordered and received. “We’ve tried to remove as much of that activity from our clinical users as possible and have supply chain manage those items,” McFee says.

In preparation for opening the women’s pavilion, supply chain staff worked with physicians and nursing staff to understand needs, select appropriate products, and determine par levels. The clinical and supply chain staff collaborated to identify opportunities to standardize some items, such as surgical gloves, between the pediatrics hospital and women’s pavilion to reduce costs. Supply chain now manages these direct-purchase type items as if they were stocked, inventory items.

These items generally include those supplies that are infrequently used or not conducive to being stored in a warehouse-type facility because of temperature restrictions. A handful may be kept on a supply room shelf on a nursing unit or in an operating room suite. The only difference between these items and other supplies managed by supply chain is that the direct-purchase items are not stocked in the warehouse. Nurses are not aware of which item is a just-in-time purchase and which is a regularly stocked item. “All they know is it’s on the shelf and ready for them to use,” McFee says.

The process matches skill level to tasks, freeing clinical staff to focus on clinical tasks only, and can even reduce clinical staffing, McFee says.

Provide immediate visibility into utilization. Because most deliveries are unexpected rather than planned, having up-to-the-moment visibility into supply usage is extremely important. “Using automated systems is an absolute must,” McFee says. Texas Children’s Hospital uses a bar-coded system to automatically inventory items as they are used. The bar-code system interfaces with the supply chain department’s enterprise resource planning system to automatically generate purchase orders or inventory orders when items drop below a certain quantity. A supply clerk inventories items to validate quantity on the shelf versus quantity in the information system.

The automated ordering system removes many of the repetitive steps in the purchasing process, such as filling out and placing purchase orders. Products have already been sourced and pricing is negotiated upfront, so that every item can be automatically ordered. “That’s been our focus, to try and get as much of what we’re doing to be able to go out the door electronically without a lot of buyer involvement,” he says.

Makes supplies easily accessible for clinical staff. The Pavilion for Women has 42 supply stock rooms. The rooms themselves are locked, but the supply bins are open for easy access. Using the scanner to scan the barcode on the item, nurses must identify themselves, the item that is being removed, and the patient. The system automatically charges the item to the unit or patient as applicable, and puts the item in a queue for reorder.

Although the open bins are easy to use, the downside is that compliance can be an issue because harried nurses can more easily grab an item without documenting that it was taken. This causes more work for supply chain staff, who must then conduct additional cycle counts to ensure that the quantity on hand matches what is documented in the system.

When the bins were first installed, McFee says, only 46 percent to 52 percent of transactions were being captured. Two months later, after nurses became more attuned to the new system, rates improved to about 80 percent. What has also improved compliance is informing nurses of the compliance rate and which products are in low compliance, he says. Nurses receive reports generated by the bar-code system, showing such information as utilization, par levels, and items replaced versus items documented.

Adding Capacity, Not Staff

Maintaining a nimble-yet-sufficient supply chain in labor and delivery has its special challenges, but creating an overall environment that meets the fluctuating demands should enable clinicians to focus on what they do best—provide care.

For example, enhancing supply chain management in labor and delivery has had a positive impact on the supply chain’s ability to take on more work. “We’ve been able to absorb an extreme increase in activity and volume with the same staff,” McFee says. With the addition of the women’s pavilion and the adult facility, volume increased 42 percent. “Because we were able to get some of those commodity-type purchases to be more automated, it gave us the capacity to be able to handle the additional workload,” he says.

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delivered up to fourteen (14) days prior to an inpatient hospital admission into the DRG payment. The current DRG payment Window Policy bundles all outpatient services delivered three (3) days prior to an inpatient admission. The OIG anticipates that significant savings could be realized if the DRG window was expanded from three (3) to fourteen (14) days. Hospitals should pay close attention to these audits as an expansion to this program will have significant financial implications to hospital outpatient service revenue.

Compliance with Medicare's Transfer Policy

The Medicare Post Acute Transfer Rule was implemented in FY 1998 and has been expanded in FYs 2005, 2006, 2007, 2008 and 2012. Pursuant to Federal regulations, a hospital discharging a beneficiary is paid the full DRG amount. In contrast, a hospital that transfers a beneficiary to another facility is paid a graduated per diem rate for shorter lengths of stay. The OIG has performed significant audits of claims that were reimbursed the full DRG rate and has provided guidance to CMS on claims processing edits that would concurrently identify claims that were actually transferred to another facility and would result in the lesser per diem rate. Based on these recommendations, the Medicare Administrative Contractors (MACs) have implemented claim edits to identify these situations to prevent overpayment situations. Historical OIG audits identified the effectiveness of these edits. OIG audit results have revealed an 85% effective rate with the claims processing edits. The MACs were charged with making additional changes to these edits to further improve the effectiveness. In 2013, additional audits will occur to evaluate the effectiveness of these claim edits to determine if the edits have improved.

Payments for Discharges to Swing Beds in Other Hospitals

The OIG will review Medicare payments made to hospitals for discharges that were coded as discharges to a swing bed in another hospital. Swing beds are inpatient beds that can be used interchangeably for acute care or skilled nursing care. Currently, federal regulations allow for a full DRG payment for discharges coded as "Swing Bed" (patient discharge status code of "61"). However, Medicare pays hospitals a reduced payment for shorter lengths of stay when beneficiaries are transferred to another PPS hospital. This is based on the assumption that acute care hospitals should not receive full DRG payments for beneficiaries discharged "early", and then admitted to another post acute provider post discharge. Since Medicare does not pay a reduced payment for discharges to a "Swing Bed", the OIG will evaluate these situations and if appropriate, recommend that CMS evaluate their policy related to payment for hospital discharges to swing beds in other hospitals. In the event this change is implemented, hospitals who discharge patients to "Swing Beds" and utilize patient discharge status code of "61" will experience further claim reductions as additional claims will be impacted by the Medicare Post Acute Transfer Rule.

Non-Hospital Owned Physician Practices Using Provider Based Status

The OIG will assess the impact of non-hospital owned physician practices billing Medicare as provider based physician practices. A determination will also be made with regard to whether provider based status meets CMS billing requirements. Since provider based status can result in additional Medicare payments, it also increases a Medicare beneficiaries' coinsurance liabilities. Hospitals that bill with a provider based status should evaluate whether the Medicare criteria specific to provider based physician status is met.

It is clear that the OIG is looking for opportunities to further reduce Medicare reimbursement. It is important for Hospitals to keep current on these potential revenue reductions. It is recommended that Hospitals continue to take full advantage of comment periods to communicate concerns with regard to payment reduction initiatives.

Kathy Ruggieri is a Senior Director of Revenue Cycle Services for BESLER Consulting.

Since 1986, BESLER Consulting has been helping hospitals recover otherwise lost revenue, maximize their reimbursement, increase compliance, improve efficiency and reduce costs. Our deep domain knowledge in revenue cycle, reimbursement and compliance, combined with innovative software solutions, has proven industry success.

This article represents the views of the author only, and does not necessarily represent the views or professional advice of BESLER Consulting.

REGION 8 CONNECTION

Greetings HFMA Region 8 Friends and Colleagues!

I hope you all had a happy and healthy holiday season! 2013 promises to bring many challenges to the healthcare industry. Your chapter leaders have done a very nice job putting together high quality educational programs and great networking events. If you haven't done so already, please take the time to get to know your chapter leaders, thank them for their dedication to the chapter, and get involved in your chapter's activities. Believe in yourself and the skills you could bring to a leadership role. Leadership Matters! You'll find that by getting involved you'll gain so much more from your membership!

This fall, I had the pleasure of meeting with the Region 8 Chapter Presidents and Presidents-Elect, the HFMA Regional Executive Council Chair-Elect and an HFMA staff member at our annual HFMA Fall Presidents Meeting in September. As has been the tradition the last few years, the Fall Presidents Meeting took place on a cruise ship. This year's itinerary started in Miami, and visited the Bahamas, Coco Cay, and Key West. The three days provided ample time for each person to share ideas, offer "best practices", and hear from National personnel regarding current events, policy changes, and other national perspectives on a number of important issues. Naturally, there was time allocated for social time and dinners that allowed the attendees to network and build strong relationships with new and current colleagues.

I thank you again for the opportunity to serve Region 8. I welcome your questions and comments, anytime! My telephone number is 515-574-6603 and my email address is dewerfmj@ihs.org.

Mike Dewerff, CPA, MBA, FHFMA

HFMA Region 8 Regional Executive 2012-2013



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PRESIDENT'S LETTER



How does the time fly by so fast? I guess our parents were correct when they said the older you get the faster time goes by. We are already two-thirds of the way through the HFMA year and it seems like I just took over the presidency from Tom Hogan only a short time ago. It is already time for Greg Brock to finalize the new officer slate of candidates for the next year and to start preparing for the annual Leadership Training Conference in April. Wow, it is a good thing we are organized as leaders and work together as a leadership group to provide value to you the members or else we could be in a real pickle.

Wouldn't it be nice if our elected officials in Washington worked together to provide leadership in this Country? I'm not attempting to blame either side or party, but in these difficult times it takes leadership, flexibility, transparency, cooperation, and listening in order to accomplish difficult tasks and hurdles. We in healthcare are no different. As we move into 2013, you can expect another difficult year of change and transformation. One thing that is clear is we will not be able to lead and manage in 2013 as we did in 2012. Our organizations

are in a constant flux and will require us as healthcare professionals to lead through these changing times. Yes the times are a changin' (thanks Robert Zimmerman) and we need to continue to lead through these times.

I'm not sure how many times I have had people come up to me before and after the election asking me about the Accountable Care Act and what I thought. I basically told them the same message that it did not matter who won the Presidential election or if the Accountable Care Act was repealed as healthcare organizations were already reacting to the pressures from payers and employers. We need to change our focus from volume to value as our fellow employers are demanding us to do so (and rightfully so!).

Leadership does matter and I urge you to step up in your leadership efforts within your organization and within HFMA. The MN Chapter is always looking for new leaders with fresh ideas on how to increase the value of membership to all members. Diversity and new ideas are keys to increasing value and I ask that you please consider stepping up within HFMA. The MN Chapter is always looking for committee members to help out in a variety of ways and commitment. Please consider asking a current leader how you can help our local chapter.

The current satisfaction scores have been compiled and the MN Chapter is pleased with the current satisfaction scores of 60% indicating high satisfaction. We are pleased that you value the initiatives that your MN Chapter has undertaken these past few years to enhance your membership.

We have a very busy couple of months coming up with numerous education offerings. We just held the annual Winter Institute on January 24th which was followed up by the 2nd annual New to Healthcare Financial Leadership on the 25th. Attendance was excellent as was the slate of speakers at both seminars. We have new education in February with the MN Society of CPAs on February 20. This offering is in response to those of you who hold active CPA licenses looking for certified CPE credits relating to healthcare issues. As I mentioned in a previous newsletter there are two such new programs involving partnering with other Region 8 Chapters of HFMA. We are planning a conference with IA, SD, and NE on March 1st in Omaha which will involve a day-long session on how finance and nursing can work together to improve the performance of healthcare providers. It is shaping up to be an excellent roster of speakers and panelists that I encourage you to share with your nursing leaders. In addition, Region 8 is working on a conference scheduled for August 21-23, 2013 that will include speakers from around the country.

The MN Chapter continues to be a leader in providing educational offerings to our members through many collaborations as well as our own offerings. I encourage you to check the www.mnhfma.org website for up to date information on all of these conferences. Please watch for further details or check the website.

We want to thank you for your continued support of HFMA and the MN Chapter. It is your Chapter's Board intention to continue to bring value for your membership. If you have suggestions and comments on how better to serve you and to meet your needs, please feel free to contact me or any board member. You can go to the Chapter website at www.mnhfma.org to see a list of the Board of Directors and to also contact them through the website. Of course you can always contact me at fenskeb@rice.willmar.mn.us or 320-231-4009.

Thank you for your support of HFMA!

Bill Fenske
Chapter President



LETTER FROM THE EDITOR



In September 2012, I decided to take two risks in life. First, I volunteered for a cross-country 3,000 mile drive from Brooklyn Park, Minnesota to Kennewick, Washington with my two oldest children, Joshua (age 8) and Michael (5). Second, I volunteered to take over as the Newsletter Chair of the Minnesota chapter of HFMA, although I had very little experience with publishing.

My sons and I survived the drive to Washington, although my back did not appreciate the 45 hour trip. My wife, Jessica, flew out to meet us with our two youngest children, Hazel (2) and Olivia (6 months) and we enjoyed a two-week Thanksgiving vacation with my parents and siblings.

I have also survived the publication of my first newsletter. Through this process, I've come to appreciate the amount of effort put forth by Vera Schumann, my predecessor, as well as the quality of the product she developed. I want to thank her for her effort. I also recognize the room for improvement in our upcoming newsletters and I look forward to the continued opportunity.

I bring up these adventures to point out the value of stretching our comfort zones. We grow and develop by learning new topics, trying new tasks, and developing new skills. We can then use each development opportunity to add value to ourselves, to our employers, to the healthcare industry, and to any other organizations with which we work. Improvement, both internal and external, can only come by taking

chances, small or large. For example, in recent months, I've discovered that I enjoy road trips with my children but that my body isn't as young as it used to be; I've also discovered that I enjoy working with the other Chapter leaders and that I'm capable of creating a newsletter. Now I have the chance to add value to our Chapter.

HFMA provides a variety of educational opportunities, including live sessions, webinars, conferences and publications. I hope we'll each take the opportunities provided by HFMA, our employers, and other available resources to continue to develop. Further, I hope we'll take the opportunities presented to us to improve HFMA, our employers, the healthcare industry and other organizations.

I'd love to hear your ideas and opinions for future newsletters. I'd also love to hear your success stories of skills learned, risks taken and improvements found. You can contact me at (612) 397-3072 or Kurt.Bennion@cliftonlarsonallen.com.

Kurt J. Bennion, CPA

Newsletter Editor



COMMITTEE UPDATES

Regulatory

This year's the HFMA Regulatory Conference held on November 17th was a success! The conference covered topics related to implications for provider and health plans related to healthcare reform, regulatory updates, reimbursement issues, wage index, cost report changes, and meaningful use. The regulatory committee will plan another conference for next year, and will be sending out information as details are set.

The Regulatory committee continues to meet bi-monthly on the third Thursday of the month. Our next meeting is scheduled for Thursday, March 14, 2013, at Gillette Children's Hospital from 9:00-11:00 AM. The primary focus for this meeting will be for providers to share their ideas and recommendations related to HAR simplification, as well as an update on the 2-digit program code that members of this committee and the AUC have been working on for over a year.

There has been a change in leadership for the regulatory committee. After the January meeting, Jackie Hinderks, who has been the chair since 2009, will be handing over leadership to Diane Del Santro from Clifton Larson Allen and Joe Schindler from the Minnesota Hospital Association. Jackie will resume responsibility as the Vice President of Education for the Minnesota Chapter that she began in November 2012.

Anyone wishing to participate is encouraged to attend. For rural providers who are unable to travel to the meeting, we have call-in capabilities which allow participation remotely via the telephone. Any suggestions for agenda topics at upcoming meetings are always welcome. If you have a suggested agenda topic or would like more information about the regulatory committee, please contact Diane Del Santro at (612) 376-4857 or diane.delsantro@cliftonlarsenallen.com, or Joe Schindler at (651) 659-1415 or JSchindler@mnhospitals.org.

Certification

Consider a New Year's resolution that will help distinguish you as a leader and high-level professional in the healthcare finance industry by setting a goal to become a Certified Healthcare Financial Professional in 2013.

Your Minnesota HFMA Chapter has invested in resources to help you achieve this personal and professional goal. The chapter has purchased the online study program which is available to members for one year. Modules include Revenue Cycle, Disbursements, Budgeting and Forecasting, Internal Control, Financial Reporting and Contract Management. In addition to being well prepared for the exam, you will receive 10 CPE's for completion of the on line study program. Minnesota HFMA members pay a fee of \$350 when they register to take the exam. The Chapter will reimburse this fee upon successful completion of the exam.

Congratulations to Corey Smith, Financial Analyst at Grand Itasca Clinic and Hospital for passing the CHFP exam in December and to Mark Bortnem, Vice President of Finance—Shared Clinical Services at Fairview Health Services for passing the CHFP exam in January. Six members have recently been given access to the study materials. Several others are nearing the end of the one year access. I encourage you to renew your commitment and set a date to sit for the exam. The chapter's goal is for 13 members to become certified by May 2013.

Call Marilee Vogel, Certification Chair, at 320.231.4282 to get started.

Congratulations to this year's HFMA Founders Merit Award winners!

Jeff Gendreau, Tom Hogan, Ray Costello, Jackie Hinderks and Gregg Redfield (not shown).

Jeff, Tom, Ray and Gregg received the Muncie Gold Merit Award.

Jackie received the Fullmer Bronze Merit Award.



UPCOMING EVENTS

MNCPA and MN HFMA Health Care Conference

Effective Remedy: Strategies for the New Environment

Wednesday, February 20 Earle Brown Heritage Center Brooklyn Park, MN

The Affordable Care Act means more accessible and affordable health care for everyone. It also means countless new rules and requirements for health care providers and businesses. Plus, the relative newness of the Act coupled with the usual complexities of the industry means even more challenges—and headaches—for these organizations and their financial leaders. If you're feeling the pain of health care reform, skip the aspirin and reach for a more effective remedy—the MNCPA and HFMA Health Care Conference. At this inaugural event, receive practical guidance, strategies and insights for adapting to the new and ever-evolving health care environment.

Keynote Speaker: Mary Brainerd, President and CEO, HealthPartners

This conference is designed especially for CPA's and financial management leaders who:

- Work for health care organizations, including hospitals, clinics, health insurance companies, pharmacies and medical device manufacturers
- Work for companies that provide health care coverage for their employees
- Advise clients on health care related issues

[View the brochure and register online.](#)

Nursing and Finance: Partnering to Improve the Value Equation

Friday, March 1, 2013 DoubleTree by Hilton Hotel Omaha, NE

This is another very important year for healthcare. As payment incentives shift and regardless of the future of healthcare reform, providers must be able to identify costs within a system. The new second curve market will demand performance based on the delivery of value. The team that is best equipped to work together to meet this challenge is nursing and finance. This workshop will offer strategies for the development of new partnerships between nursing and finance. Sessions will include:

- Building the second curve & anticipating the future: opportunities in the partnership of nursing and finance
- The healthcare value proposition: where does nursing fit
- Managing costs: innovative approaches used across the country
- Creating and sharing a plan for your organization
- Panel discussion: the impact of nursing and finance's contribution to the cost of care, now and in the future

[View the brochure and register online.](#)

MMGMA and MN HFMA Winter Conference

Reform School: Learning the Rules In a Changing Health Care Environment

March 5-6, 2013 Saint Paul RiverCentre St. Paul, MN

Welcome Everyone! I am excited to invite you to attend our Winter Conference—"Reform School." With our ever-changing healthcare environment, we all know there is so much to learn. I guess it's back to school for all of us! We have a great line up to help educate us on ACO's, HIE's, ACA, EHR's... And all of the various healthcare acronyms. There will be panel discussions, enlightening keynote speakers and a variety of breakouts to provide the tools we need to succeed. For preconference activities, I encourage you to attend the preconference session, Greenbacks: Mascot of Revenue Cycle Reform School, or the Morning at the Capitol. As always, we will have plenty of opportunity to visit with our important business partners to find the latest keys to help accomplish our goals. I know there will be many new items to evaluate. And, if all of that isn't enough, networking may provide the final wisdom and answers you need to help you achieve a "graduate level" in the new world of healthcare reform. I look forward to seeing you at the conference!

- Sandy Kamin, MMGMA President

UPCOMING EVENTS (continued)

HFMA Virtual Conference

Wednesday, February 6 10:00 AM to 4:00 PM CST

Mark your calendar for this live event—free to HFMA members. HFMA’s Virtual Conference provides you with unique and cutting edge programming—all from the convenience of your home or office. All you need is a computer and a high-speed internet connection to participate, which includes complete access to Home, Sessions, Resources, Deluxe Sponsors, Buyer’s Guide, Networking, and Games. HFMA’s Virtual Conference attendees will enjoy high quality education and real-time interaction with no travel required and no cost for HFMA members, as well as access to electronic files such as presentations, white papers, tools and resources.

Who should attend? HFMA welcomes C-suite executives and healthcare finance industry professionals in provider, payer, and vendor organizations. Conference functional segments include patient financial services, managed care, reimbursement, compliance, financial accounting, and more!

[View the brochure and register online](#)

Region 8 Webcast

PPS Reimbursement Update—Hot Topics

Tuesday, February 19 12:00 to 1:30 PM CST

Topics discussed will include Wage Index, DSH changes, and Fiscal Cliff updates. We will review the process of determining wage index which is used as an adjustment factor for Medicare payments as well as discussing some of the pitfalls and possible changes that have been suggested. We will also discuss the changes proposed for DSH payments in the future. This will include discussion of the methodology for calculating the potential loss in revenue due to the changes. Finally, we will provide an update on the changes related to the fiscal cliff and provide direction on general healthcare reform. This will be a great opportunity to hear some of the remaining significant areas that impact Medicare hospital reimbursement. Persons who may benefit would include CFO’s, Directors of Finance, Directors of Reimbursement, other financial positions related to third party payments.

[View the brochure and register online](#)

Watch for Details on these Upcoming Events

Concordia Institute

April 11-12

Fargo, ND

CFO Conference

April 25

St. Paul, MN

HFMA Region 8 Conference

August 21-23

St. Louis, MO



Linda Hoof, Ann Wendlandt and Sherri Liebl participate at the New to Healthcare Finance Conference.



Chris Hughes, Tony Rinkenberger, Doug Thorson and Michael Jex participate in a speaker panel at the HFMA Winter Institute.

WELCOME, NEW MEMBERS!

Nancy Oquist

Director of Admissions Services
Mercy Hospital

Stephanie Barney

Senior Accountant
Tri-County Hospital

Lisa LaDou

Director of Risk Management
Global EDGE LLC

Lea Kaiser

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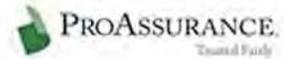
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