

**The User Manual For The Web-Based Application To Electronically
File The Bad Debt And Charity Care Independent Accountant's Report
On Applying Agreed-Upon Procedures**

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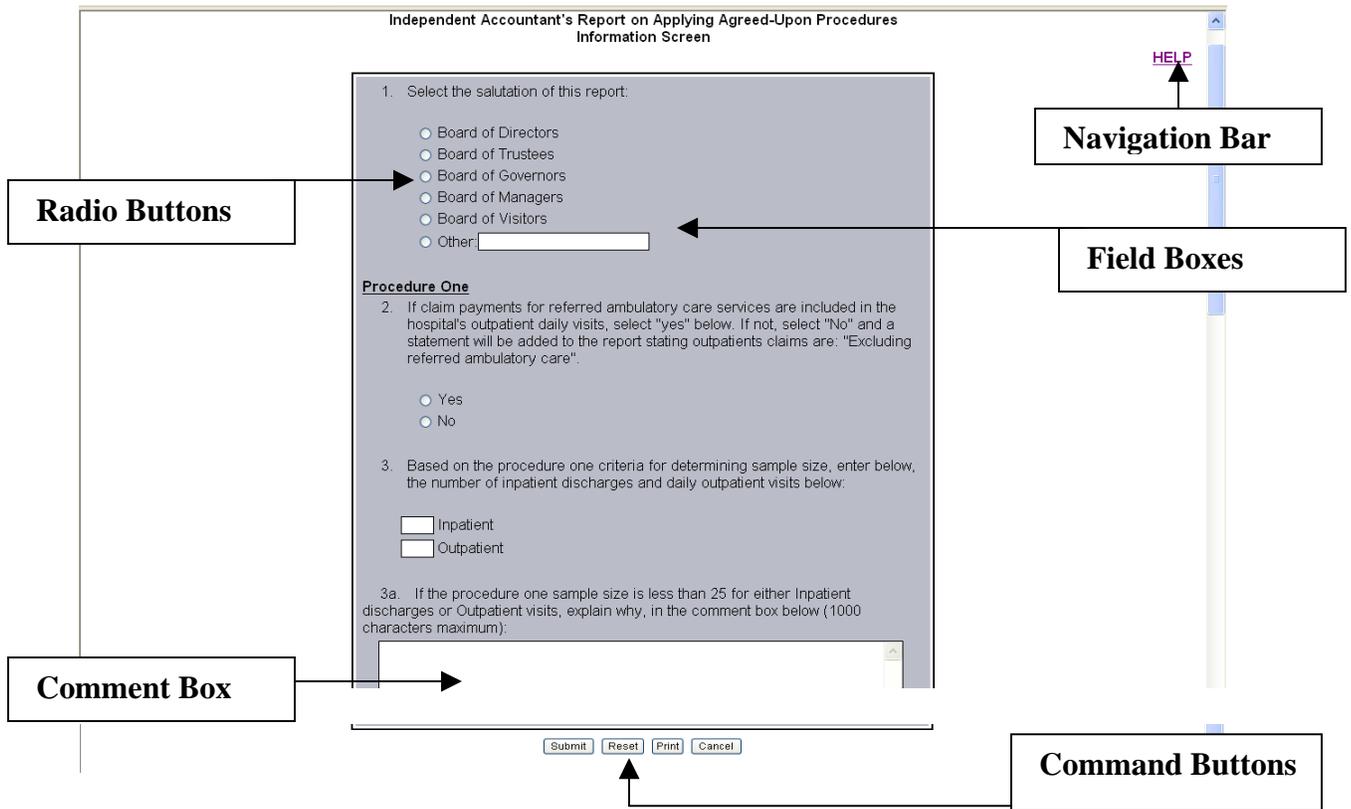
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1.) Introduction

This manual was written as a resource for authorized e-filers of the Bad Debt and Charity Care Independent Accountant's Report On Applying Agreed-Upon Procedures (Report). It provides instructions for those authorized users who wish to electronically file the Accountant's Report for general hospitals licensed under Article 28 of the New York State Public Health Law.

2.) Screen Component Definitions

Exhibit 1: Screen Component Definitions



Navigation Bar-This contains the Help screen messages. By clicking the Help link, a new pop-up window opens with additional instructions that pertain to that menu screen. To make the pop-up disappear, click the close (X) button in the upper right corner of the Help screen. Note if you minimize the Help screen and don't close it, additional Help screens will not open. It is recommended that you close the Help screen prior to proceeding. This also applies to the View link on the Information Screen.

Field Boxes and/or Comment Boxes-These are text box areas on the menu screens where data may be typed in. Just place the cursor in the text box and click to begin typing. No more than 1000 characters can be entered in a comment box.

Drop Down List-Click on the down arrow to display the list and double click your selection. The selected data should then appear in the field.

Radio Buttons-Place the cursor over the radio button and click on the relevant button(s). Click the same button again to unselect it.

Command Buttons-These buttons are at the bottom of the menu screens. Click them to accomplish the command selected.

- Clicking the "Cancel" button will automatically take you to the exit menu and all data entry after your last save will be lost.
- Clicking the "Submit" button automatically saves the data entered.

3.) Registration Requirements

- You must have a valid User ID and Password to access the system.
- To obtain a confidential User ID and Password, you must complete an Attachment 2.12 and/or 2.12b (optional) form.
- All fields on the Attachment 2.12 and/or 2.12b must be completed, signed, notarized and mailed to the address indicated on the form. To obtain a copy of the form go to the following website:
<http://www.health.state.ny.us/nysdoh/hcra/hcrahome.htm> and click on the link for e-filing the BDCC Report.
- A confidential User ID and Password will be sent to you via United States Postal Service. User IDs and Passwords have annual life spans. They must be renewed each year.

- **Compromised User IDs and Passwords must be reported immediately to the Office of Pool Administration at 315-671-3800.**
- **Note Passwords are case sensitive with a mix of upper and lower case letters, digits and special characters. It must be entered exactly as issued in order for you to gain access to the application.**
- **Do not share your User ID or Password with anyone.**

Login

To Log In to the application go to www.hcrapools.org and click the link on e-filing the BDCC Report.

After you log in, a new window will automatically pop-up which will allow you to file electronically. If you do not see the new window, you probably have a pop-up blocker on your computer that returns you to OPA's homepage. You will need to temporarily disable the pop-up blocker feature in order to file electronically.

Log Out

After a Report has been entered and saved in a pending area, a pop-up menu will ask the Responsible Person, "Do you wish to enter or certify another Accountants' Report?" If you select the "No" button, the application will save your Report and log you out.

If you have an extended period of system inactivity (causing your session to time out), all data entered after your last save will be lost. You will have to log back in and start over.

Clicking the Cancel button will log you out and all data entered after your last save will be lost.

4.) Operating Instructions.

Exhibit 2: User Login



Below are the field descriptions and explanations.

Field	Explanation
User ID	Enter the User ID that was issued by the Office of Pool Administration after completing the Attachment 2.12 or 2.12b form. (Case sensitive)
Password	Enter the Password that was issued by the Office of Pool Administration after completing the Attachment 2.12 or 2.12b form. (Case sensitive)

Select one of the following command buttons

Command Button	Explanation
Login	Click to gain access to the application. Note, after three unsuccessful login attempts, you will be locked out.
Cancel	Click to terminate this session.

Exhibit 3: Hospital Operating Certificate Number

Below are the field descriptions and explanations.

Field	Explanation
Opcert	Enter the hospital's operating certificate number for which you are filing. Note you must include either the letter "H" or "C" after the number.
Report Period Ending	Click the down arrows to select the month, day and year for the hospital's reporting year-end.

Select one of the following command buttons:

Command Button	Explanation
Submit	Click if you wish to continue. Note, after clicking the submit button all data entered will be saved. A pop-up menu will then appear asking for confirmation that the correct hospital and reporting end has been entered.
Print	Select if you wish to print a copy of the current menu screen
Cancel	Select if you wish to return to the User Login screen.

Exhibit 4: Information Screen

Office of Pool Administration
Independent Accountant's Report on Applying Agreed-Upon Procedures
Information Screen

[HELP](#)

1. Select the salutation of this report:

- Board of Directors
- Board of Trustees
- Board of Governors
- Board of Managers
- Board of Visitors
- Other:

Procedure One

2. If claim payments for referred ambulatory care services are included in the hospital's outpatient daily visits, select "yes" below. If not, select "No" and a statement will be added to the report stating outpatients claims are: "Excluding referred ambulatory care".

- Yes
- No

3. Based on the procedure one criteria for determining sample size, enter below, the number of inpatient discharges and daily outpatient visits below:

Inpatient

Outpatient

3a. If the procedure one sample size is less than 25 for either Inpatient discharges or Outpatient visits, explain why, in the comment box below (1000 characters maximum):

Done Local Intranet

4. Based on the procedure one criteria for determining sample size, enter below, the number of days selected for outpatient visits:

Procedure Three

5. In reference to your examination of documentation for inpatient and outpatient accounts which have been determined to be bad debts, (either write-off or reserve) during the previous two years ended or the prior year ended, in order to determine whether the Hospital was consistent and followed common business practices in the circumstances concerning the time period that elapses between initial billing and the determination that an unpaid bill was a bad debt, enter below the number of inpatient and outpatient accounts examined:

Inpatient
 Outpatient

5a. If the procedure three sample size is less than the required twenty-five inpatient and outpatient accounts, explain why, in the comment box below (1000 characters maximum):

6. Did you prepare the prior year's Independent Accountant's Report on Applying Agreed-Upon Procedures, for the current hospital, in which you are now filing?

Yes
 No

7. If there are no exceptions to report on the agreed-upon procedures engagement of the hospital, select the "No exceptions" radio button below. If you have an exception(s), to any of the five procedures, select the appropriate "Exception to procedure" box(s) below.

No exceptions
 Yes, indicate which procedure below

- Exception to procedure 1 [View](#)
- Exception to procedure 2 [View](#)
- Exception to procedure 3 [View](#)
- Exception to procedure 4 [View](#)
- Exception to procedure 5 [View](#)

Below are the field descriptions and explanations.

Field	Explanation
1.) Select the salutation of this report	Click the relevant radio button or click on "Other" and data enter the salutation of the Report.
2.) Procedure One phrase "Excluding Referred Ambulatory Care"	Click the relevant radio button. Select "Yes" if claim payments for referred ambulatory care services are included in the hospitals outpatient daily visits. If not, select "No" and the phrase "Excluding Referred Ambulatory Care" will be added to the Report.

3.) Number of inpatient discharges and daily outpatient visits	Click in the text box for inpatient and enter the number of the sample size tested for procedure one. Repeat for the outpatient text box.
3a.) Procedure one sample size is outside of the criteria range	Click in the comment box and explain why the sample size for procedure one is outside the criteria range of 25 to 100. If the sample is within the range, skip 3a.
4.) Procedure one, number of days selected for outpatient visits	Click in the text box to enter the number of outpatient visit days used in the auditor's sample size for procedure one.
5.) Procedure three, the number of inpatient and outpatient accounts examined.	Click in the text box for inpatient and enter the number of accounts examined for procedure three. Repeat for outpatient accounts.
5a.) Procedure three sample size is outside of the criteria range	Click in the comment box and explain why the sample size for procedure three is outside the criteria range of twenty-five inpatient and twenty-five outpatient accounts. If the sample is within the range, skip 5a.
6.) Prior years Report	Click "Yes" if your firm filed the previous years Report for the current hospital. Note by selecting "Yes" and if exceptions to Procedure three where reported in the prior year, they will print on the report. Click "No" if your firm did not file the previous years report.
7.) Exceptions to any of the procedures	Click all the relevant radio button(s). If you do have exceptions to any one or all five procedures, you must select "Yes" and each appropriate "Exceptions to procedure" box that applies. You will be required to explain the exceptions on additional menu screens that follow (after the "Submit" button is clicked). This information will then print on the Report. Otherwise, select "No" and a "No Findings" statement will print automatically on the report. Note you can click the hyperlink entitled " <u>View</u> " to read each procedure prior to selection. It is recommended that you close the " <u>View</u> " instead of minimizing it. A " <u>View</u> " link that is minimized prevents <u>Help</u> screens and other <u>View</u> links from opening.

Select one of the following command buttons:

Command Button	Explanation
Submit	Click if you wish to continue. Note, after clicking the submit button all data entered will be saved.
Reset	Click if you want to clear all data entered on the current screen and begin again on the screen.
Print	Select if you wish to print a copy of the current menu screen
Cancel	Select if you wish to exit the application. Note all data entered after your last save will be lost.

Exhibit 5: Date(s) of Outpatient Visits for Procedure One

The screenshot shows a web browser window with the following content:

- Page Title: Office of Pool Administration
Independent Accountant's Report on Applying Agreed-Upon Procedures
Date(s) of Outpatient Visits for Procedure One
- HELP link in the top right corner.
- Instruction: Select below, the date(s) you tested for the outpatient visits for procedure one.
- Date selection: Date1: December 31 2004 (mm/dd/yyyy)
- Buttons: Submit, Return to Information Page, Print Page, Cancel
- Browser status bar: Done, Local intranet

Below is the field description and explanation.

Field	Explanation
Date	Click the drop down arrows to select the appropriate month, day and year for outpatient visits for Procedure One. You are required to enter the same number of date(s) that was entered on question four of the previous Information Screen menu.

Select one of the following command buttons:

Command Button	Explanation
Submit	Click if you wish to continue. Note, after clicking the submit button all data entered will be saved.
Return to Information Page	Select to go back to the Information Screen.
Print Page	Select if you wish to print a copy of the current menu screen
Cancel	Select if you wish to exit the application. Note all data entered after your last save will be lost.

Exhibit 6: Exception Report Procedure 1

Office of Pool Administration
Independent Accountant's Report on Applying Agreed-Upon Procedures
Exception Report Procedure 1

[HELP](#)

Inpatient Outpatient

Enter to the right, the number of exceptions for Procedure 1a
1a. Examined documentation indicating that the Hospital determined, or attempted to determine, the patient's ability to pay for the service rendered.
Enter your comments below on the above exceptions to procedure 1a (1000 characters maximum):

Enter to the right, the number of exceptions for Procedure 1b
1b. Examined written documentation of requests for payment for services rendered.
Enter your comments below on the above exceptions to procedure 1b (1000 characters maximum):

Enter to the right, the number of exceptions for Procedure 1c
1c. Examined documentation of collection actions taken subsequent to the initial billing noting such actions were within the context of common business practices in the circumstances.
Enter your comments below on the above exceptions to procedure 1c (1000 characters maximum):

Submit Return to Information Page Print Page Cancel

Below are the descriptions and explanations.

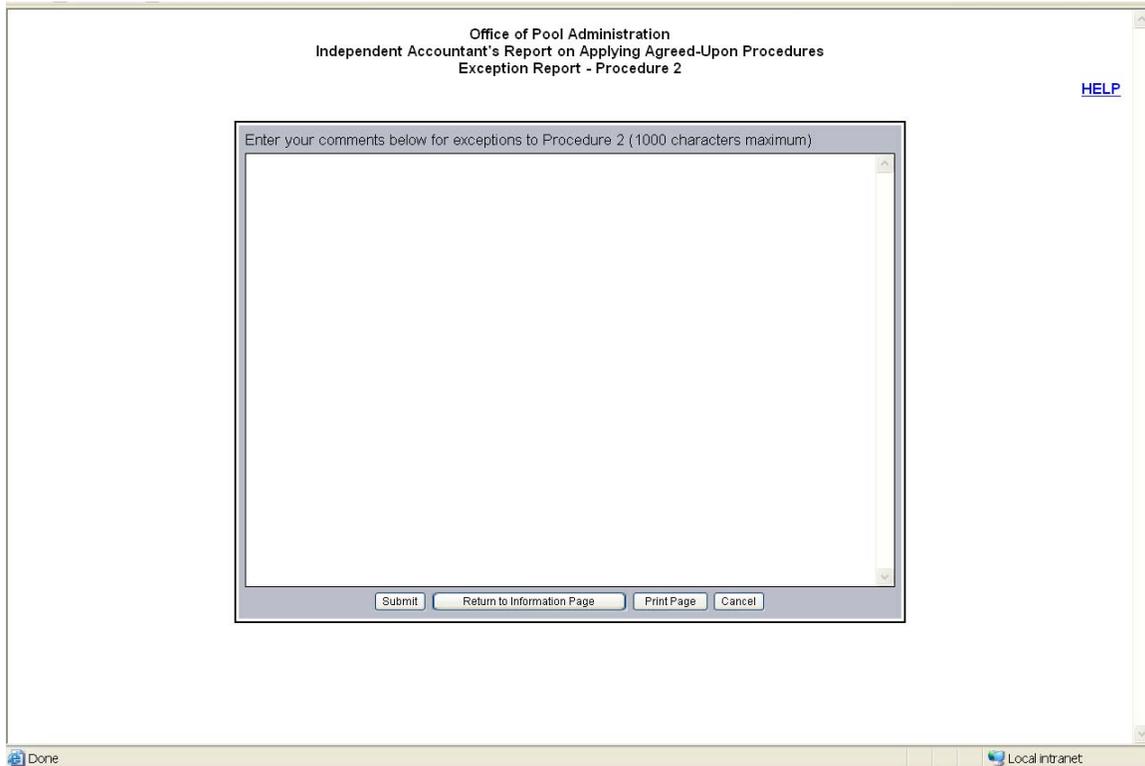
Field	Explanation
Inpatient	Click in the relevant text box to the right of the question and enter the number of inpatient exceptions for Procedures 1a, 1b or 1c. If you have no exceptions leave the text box blank. By entering a number in the text box, you are required to explain the exception in the comment box below the question. This information will then print on the Report.
Outpatient	Click in the relevant text box to the right

	<p>of the question and enter the number of outpatient exceptions for Procedures 1a, 1b or 1c. If you have no exceptions leave the text box blank. By entering a number in the text box, you are required to explain the exception in the comment box below the question. This information will then print on the Report.</p>
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Select one of the following command buttons:

Command Button	Explanation
Submit	Click if you wish to continue. Note, after clicking the submit button all data entered will be saved.
Return to Information Page	Select if you are mistakenly taken to an exception screen where there are no findings to report. On the Information Screen, double click the relevant text box for question seven to remove the automatic routing to this particular exception screen.
Print Page	Select if you wish to print a copy of the current menu screen
Cancel	Select if you wish to exit the application. Note all data entered after your last save will be lost.

Exhibit 7: Exception Report-Procedure 2



Below is the description and explanation.

Field	Explanation
<p>Comment Box</p>	<p>Click in the comment box below the heading and enter a findings statement for Procedure two. If you clicked the text box for Exception to Procedure 2 from the Information Screen, you are required to enter a comment. This information will then print on the Report.</p>

Select one of the following command buttons:

Command Button	Explanation
<p>Submit</p>	<p>Click if you wish to continue. Note, after clicking the submit button all data entry will be saved.</p>
<p>Return to Information Page</p>	<p>Select if you are mistakenly taken to an exception screen where there are no findings to report. On the Information Screen, double click the text box for question seven to remove the automatic routing to this particular exception screen.</p>
<p>Print Page</p>	<p>Select if you wish to print a copy of the current menu screen</p>

Cancel	Select if you wish to exit the application. Note all data entered after your last save will be lost.
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Exhibit 8: Exception Report-Procedure 3

Office of Pool Administration
Independent Accountant's Report on Applying Agreed-Upon Procedures
Exception Report Procedure 3

[HELP](#)

Inpatient Outpatient

Enter to the right, the number of exceptions for Procedure 3:

Enter your comments below on the above exceptions to procedure 3 (1000 characters maximum):

Done Local intranet

Below are the descriptions and explanations.

Field	Explanation
Inpatient	Click in the relevant text box to the right of the question and enter the number of inpatient exceptions for Procedures 3. If you have no exceptions leave the text box blank. By entering a number in the text box, you are required to explain the exception in the comment box below the question.
Outpatient	Click in the relevant text box to the right of the question and enter the number of outpatient exceptions for Procedures 3. If you have no exceptions leave the text box blank. By entering a number in the text box, you are required to explain the exception in the comment box below the question.
Comment Box	Click in the text box below the heading and enter a findings statement for

	Procedures three. If you clicked the text box for Exception to Procedure 3 from the previous Information Screen, you are required to enter a comment. This information will then print on the Report.
--	--

Select one of the following command buttons:

Command Button	Explanation
Submit	Click if you wish to continue. Note, after clicking the submit button all data entry will be saved.
Return to Information Page	Select if you are mistakenly taken to an exception screen where there are no findings to report. On the Information Screen, double click the text box for question seven to remove the automatic routing to this particular exception screen.
Print Page	Select if you wish to print a copy of the current menu screen
Cancel	Select if you wish to exit the application. Note all data entered after your last save will be lost.

Exhibit 9: Exception Report-Procedure 4 & 5

LINKS | DocuShare | How-to

Office of Pool Administration
Independent Accountant's Report on Applying Agreed-Upon Procedures
Exception Report - Procedure 4

[HELP](#)

Enter your comments below for exceptions to Procedure 4 (1000 characters maximum)

Submit Return to Information Page Print Page Cancel

Done Local Intranet

This screenshot shows a web browser window displaying a form for reporting exceptions to Procedure 4. The page title is "Office of Pool Administration Independent Accountant's Report on Applying Agreed-Upon Procedures Exception Report - Procedure 4". There is a "HELP" link in the top right corner. The main content area contains a text input field with a placeholder text: "Enter your comments below for exceptions to Procedure 4 (1000 characters maximum)". Below the input field are four buttons: "Submit", "Return to Information Page", "Print Page", and "Cancel". The browser's status bar at the bottom shows "Done" and "Local Intranet".

See the descriptions and explanations for Procedure 5 on the next page.

LINKS | DocuShare | How-to

Office of Pool Administration
Independent Accountant's Report on Applying Agreed-Upon Procedures
Exception Report - Procedure 5

[HELP](#)

Enter your comments below for exceptions to Procedure 5 (1000 characters maximum)

Submit Return to Information Page Print Page Cancel

Done Local Intranet

This screenshot shows a web browser window displaying a form for reporting exceptions to Procedure 5. The page title is "Office of Pool Administration Independent Accountant's Report on Applying Agreed-Upon Procedures Exception Report - Procedure 5". There is a "HELP" link in the top right corner. The main content area contains a text input field with a placeholder text: "Enter your comments below for exceptions to Procedure 5 (1000 characters maximum)". Below the input field are four buttons: "Submit", "Return to Information Page", "Print Page", and "Cancel". The browser's status bar at the bottom shows "Done" and "Local Intranet".

Below is the description and explanation.

Field	Explanation
Comment Box	Click in the text box below the heading and enter a findings statement for Procedures four (five). If you clicked the text box for Exception to Procedure four (five) on the Information Screen, you are required to enter a comment. This information will then print on the Report.

Select one of the following command buttons:

Command Button	Explanation
Submit	Click if you wish to continue. Note, after clicking the submit button all data entered will be saved.
Return to Information Page	Select if you are mistakenly taken to an exception screen where there are no findings to report. On the Information Screen, double click the text box for question seven to remove the automatic routing to this particular exception screen.
Print Page	Select if you wish to print a copy of the current menu screen
Cancel	Select if you wish to exit the application. Note all data entered after your last save will be lost.

Exhibit 10: Partial Sample Of The Independent Accountant's Report On Applying Agreed-Upon Procedures

Sample Report

Confirmation Number: _____

Report Period Ending: _____

Hospital Name: _____

Hospital Opcert Number: _____

Name of Organization: _____

Address Line 1: _____

Address Line 2: _____

City, State, Zip _____

Transmission Date: _____

Time of Submission: _____

Registrant's Name: _____

Registrant's Title: _____

Registrant's Phone: _____

} Pre-populates with data.

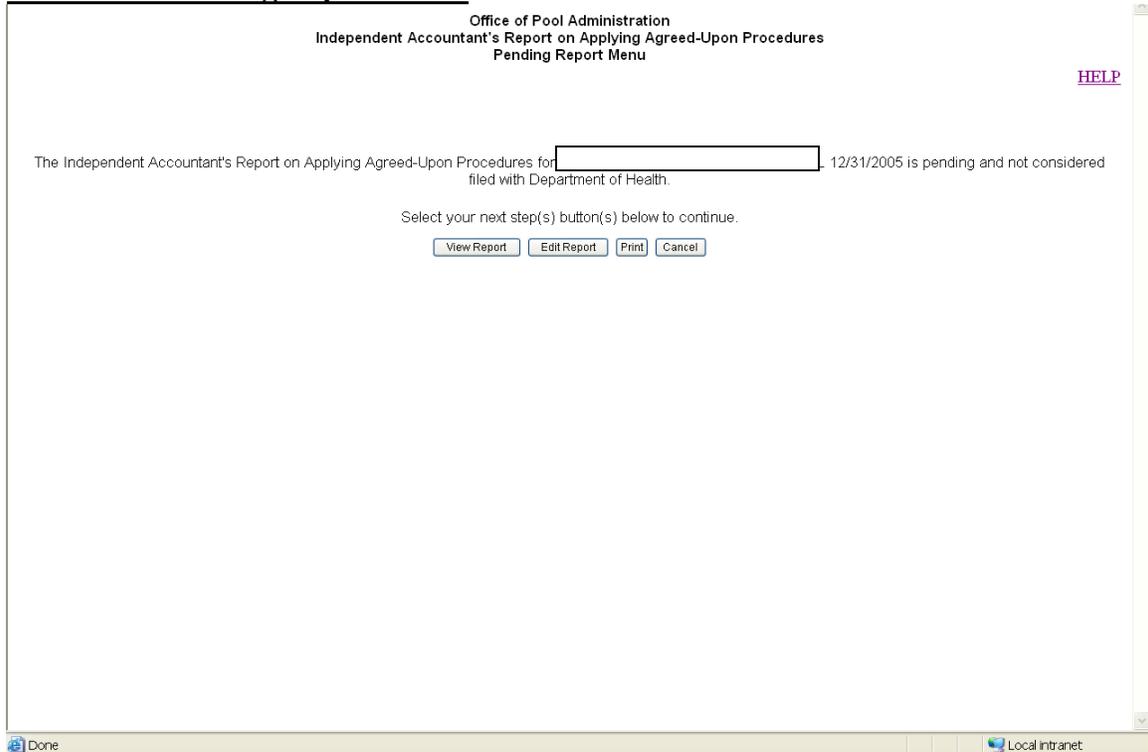
Print Report Save Report Edit Report Cancel

Done
Local intranet

Select one of the following command buttons:

Command Button	Explanation
Print Report	Select if you wish to print a copy of the pending report.
Save Report	Click if you wish to save the current draft of the report and place it in a pending area. Note, you can go back and edit the report at a later date. Depending on Password privileges, you will either be asked to enter another report or certify and submit the current pending report.
Edit Report	Select if you wish to make further changes to the report. This will take you back to the Information Screen.
Cancel	Select if you wish to exit the application. Note all data entered after your last save will be lost.

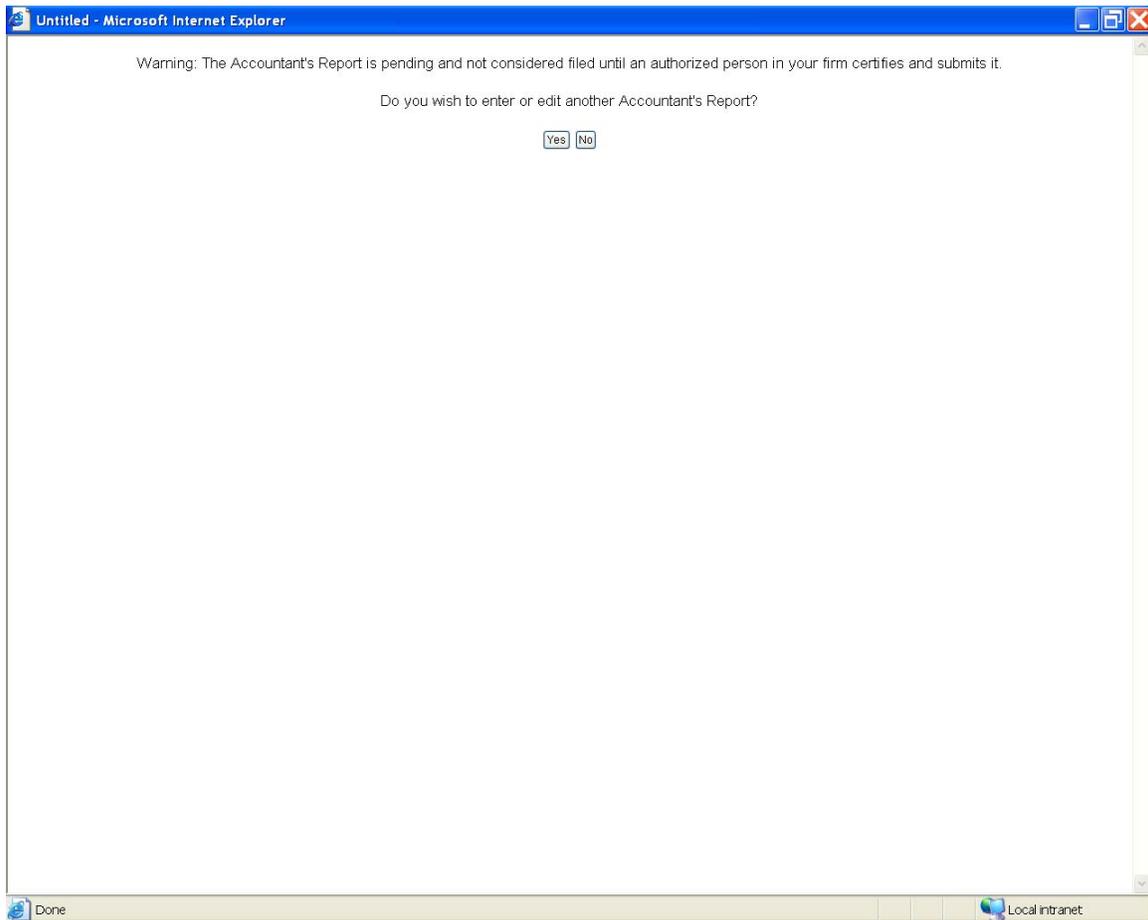
Exhibit 11: Pending Report Menu



Select one of the following command buttons:

Command Button	Explanation
View Report	Click if you wish to view the pending Report.
Edit Report	Select if you wish to access your draft copy of the pending Report. This will take you to the Information Screen where you can make changes that will affect the Report.
Print	Select if you wish to print a copy of the current menu screen
Cancel	Select if you wish to the Log out.

Exhibit 12: Pop-Up Menu

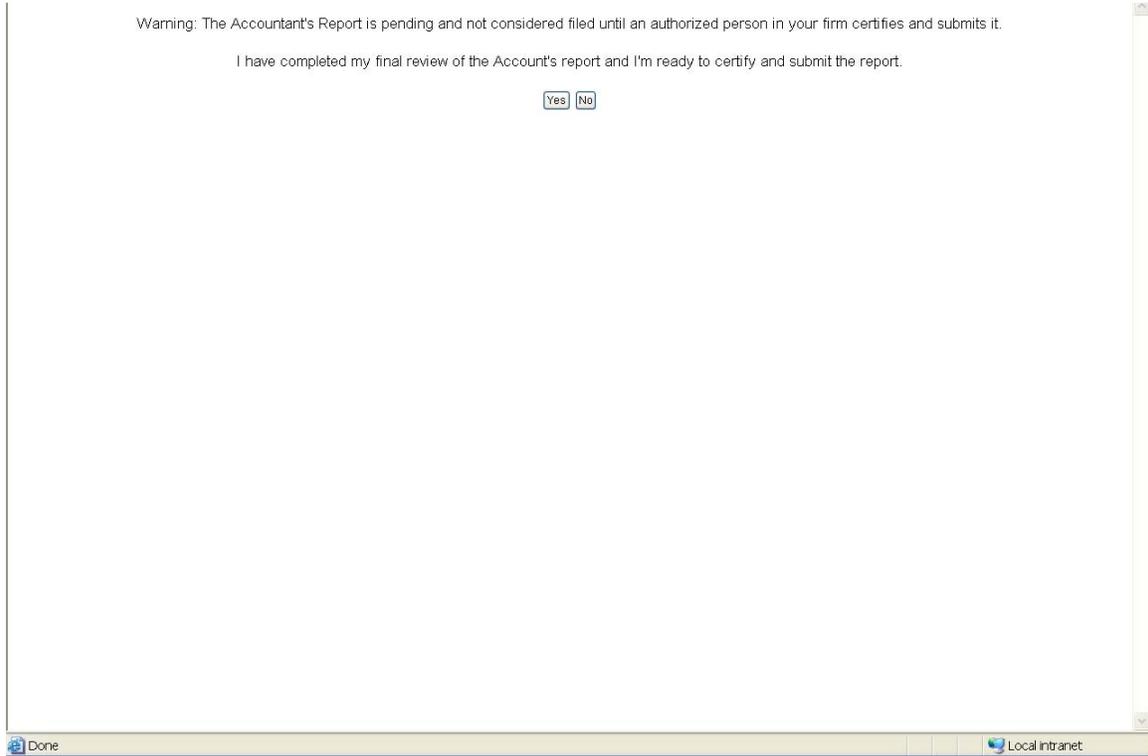


Select one of the following command buttons:

Command Button	Explanation
Yes	Click on Yes to continue.
No	Click on No to exit the application.

Only a Responsible Person (duly authorized individual) will have access to the following screens.

Exhibit 13: Pop-Up Menu



Select one of the following command buttons:

Command Button	Explanation
Yes	Click on Yes to continue.
No	Click on No to return to the Report.

Exhibit 14: Accountant's Certification

[HELP](#)

Office of Pool Administration
 Independent Accountant's Report on Applying Agreed-Upon Procedures
 Certification Page

Confirmation Number : Report Period Ending : Hospital's Name : Hospital's Opcert Number : Name of the Organization : Address Line 1 : Address Line 2 : City, State, Zip : Transmission Date : Transmission Time : Registrant's Name : Registrant's Title : Registrant's Phone Number :	<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: 0 auto;"> <p>Pre-populates with data.</p> </div>
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I, MAUREEN FLANIGAN - CERTIFIER certify that I am the PARTNER of [redacted] and further certify to all of the following:

1. That the Independent Accountant's Report on Applying Agreed-Upon Procedures being filed electronically under the confirmation number noted above has been carefully prepared, in accordance with standards established by the American Institute of Certified Public Accountants, from the books and records within the above noted hospital for which the report is being submitted.
2. That I am duly authorized to submit this report from the above named organization, and on its behalf, to NYSDOH.
3. To the best of my knowledge, I believe that the information presented herein is accurate, correct and complete.
4. That by entering my "Access word" and clicking the "Submit & Print Independent Accountant's Report & Certification" button below, I am electronically signing the entire report and filing this certification. This electronic signature is as legal and binding as a hand written signature.
5. I understand and agree that my electronic signature has the same legal force and effect as my written signature.
6. I understand and agree that this transaction is not considered complete until I enter my "Access word" and click the "Submit & Print Independent Accountant's Report & Certification" button below.

Please enter your Access Word:

An email confirming the receipt of your signed electronic submission will automatically be sent to the Responsible Person, the Department of Health and the effected hospital. If you don't receive a confirmation email please contact the Office of Pool Administrations help desk by phone at 315-448-6994 or by email at "webpools@hcrapools.org".

Below is the description and explanation.

Field	Explanation
Access Word	This is the same Access Word you indicated on the Attachment 2.12 form.

Select one of the following command buttons:

Command Button	Explanation
<p>Submit & Print Independent Accountant's Report & Certification</p>	<p>Click after entry of your Access Word. Both a hard copy of the Accountant's Certification and the Report will print. A follow-up confirmation with a soft copy of the Report will be sent to the Responsible Person, DOH and the affected hospital.</p>
<p>Print Screen</p>	<p>Select if you wish to print a copy of the current screen.</p>
<p>Cancel</p>	<p>Select if you wish to exit the application. Note all data entered after your last save will be lost.</p>

Exhibit 15: Exit Menu

