BDCC Program Accountant's User Manual

Web-Based Application to Electronically File the
Bad Debt and Charity Care Independent Accountant's Report on
Applying Agreed-Upon Procedures

**Office of Health Insurance Programs
Division of Finance and Rate Setting
Bureau of Primary and Acute Care Reimbursement
February 2012**

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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 authorized users 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.

Radio Buttons-Place the cursor over the relevant radio button and click.

Input Text Boxes and/or Text Area 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 4000 characters can be entered in a text area 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.

Command Buttons-These buttons are at the bottom of the menu screens. Click them to accomplish the command selected.
- **Clicking the "Submit" button automatically saves the data entered.**
- **Clicking the "Reset" button will clear the data from all the text area and input text boxes.**
- **Clicking the "Cancel" button will automatically take you to the exit menu and all data entry after your last save will be lost.**

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 a DOH-5048 and/or DOH-5050 (optional).**

- **All fields on the DOH-5048 and DOH-5050 (optional) must be completed, signed, notarized and mailed to the address indicated on the form. To obtain a copy of the forms go to the following website:**
  http://www.nyhealth.gov/regulations/bdcc
  and click on the link for the BDCC Independent Accountant's Report. The forms can also be accessed via a link to the Department from the OPA's website:
  http://www.hcrapools.org

- **A confidential User ID and Password will be sent to you via two separate emails. 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 on the Bad Debt and Charity Care reporting menu then click on the BDCC Independent Accountants Electronic Report menu.

After you log in, a new window will automatically pop-up that 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 Screen

Office of Pool Administration
Independent Accountant's Report on Applying Agreed-Upon Procedures
User Login

HELP

Welcome to the Office of Pool Administration's website where you can electronically file the Independent Accountant's Report on Applying Agreed-Upon Procedures for general hospitals licensed under Article 28 of the New York State Public Health Law.

To create or access your draft Accountant's Report, enter your User ID and Password below.

User ID: [   ]
Password: [   ]
[Login] [Cancel]

12/17/2004

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 DOH-5048 or DOH-5050. (Case sensitive)
Password	Enter the Password that was issued by the Office of Pool Administration after completing the DOH-5048 or DOH-5050. (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 temporarily locked out.
Cancel	Click to terminate this session.

Exhibit 3: Hospital Operating Certificate Number Screen

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	Click if you wish to print a copy of the current menu screen.
Cancel	Click if you wish to exit the application.

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 :

[____] 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 (4000 characters maximum):

[   ]

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 (4000 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

Procedure Four

7. Provide the legal entity name for which audited financial statements are prepared for which this facility is included.

Legal Entity Name (100 characters maximum)

[   ]

8. Enter fiscal year end date (format MM DD YYYY): [XX ▾] [XX ▾] [XXXX ▾]

Procedure Five

9. Provide the name and title of the person at the Hospital who is responsible for financial and accounting matters.

Name [   ]
Title [   ]

Please provide a statement from the Hospital's responsible party describing the Hospital's policy regarding the write-off of NYHCRA surcharges.

○ The Hospital's policy is to charge the NYHCRA surcharge amounts on accounts written-off to the surcharge liability account rather than to bad debt expense.

○ The Hospital's policy is to charge the NYHCRA surcharge amounts on accounts written-off to bad debt expense.

○ If either of the two options above do not **fully** describe the hospital's policy, please select this button and enter your hospital's policy below:

[   ]

Exceptions

10. 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 following four procedures, select the appropriate "Exception to procedure" box(es) 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

Date

11. Enter report date (format MM DD YYYY): [XX ▾] [XX ▾] [XXXX ▾]

[Submit] [Reset] [Print] [Cancel]

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 input 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 text area 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 input 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 input 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 text area 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 year's Report	**Click "Yes" if your firm filed the previous year's Report for the current hospital. Note by selecting "Yes" and if exceptions to Procedure three were reported in the prior year, they will print on the report. Click "No" if your firm did not file the previous year's report.**
7. Procedure Four. Legal entity name.	**Insert the legal entity name for which audited financial statements are prepared for which this facility is included.**
8. Fiscal year end date	**Click the down arrows to select the month, day and year for the hospital's fiscal year end date.**
9. Procedure Five. Identification of Responsible Financial Person at the Hospital and Description of Hospital's policy for the write-off of the HCRA surcharges.	**Insert the Name and Title of the person at the hospital who is the responsible party for financial and accounting matters.** **Click the radio button that describes the Hospital's policy for the write-off of the HCRA surcharges. If neither of the first two options fully describes the Hospital's policy, select the third radio button and enter a full description of the hospital's policy in the text area box provided.**

10. Selection of Exceptions to Procedures 1 through 4	**Click all the relevant radio button(s). If you do have exceptions to any one or all four of the remaining procedures, you must select "Yes" and the box for each procedure (1 through 4) where you identified exceptions. 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 for each finding. 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.**
11. Report Date	**Click the down arrows to select the month, day and year for the report date.**

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	**Click if you wish to print a copy of the current menu screen.**
Cancel	**Click 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 Screen

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	Click to go back to the Information Screen.
Print Page	Click if you wish to print a copy of the current menu screen.
Cancel	Click if you wish to exit the application. Note all data entered after your last save will be lost.

Exhibit 6: Exception Report Procedure 1 Screen

To view a sample of the procedure, click on "<u>View Procedure 1</u>" in the top right corner of the exception page.

Below are the descriptions and explanations.

Field	Explanation
Inpatient	**Click in the relevant input 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 input text box blank. By entering a number in the input text box, you are required to explain the exception in the text area box below the question. This information will then print on the Report.**
Outpatient	**Click in the relevant input text box to the right of the question and enter the number of outpatient exceptions for Procedures 1a, 1b or 1c. If you have no exceptions leave the input text box blank. By entering a number in the input text box, you are required to explain the exception in the text area box below the question. 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	**Click 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	**Click if you wish to print a copy of the current menu screen.**
Cancel	**Click if you wish to exit the application. Note all data entered after your last save will be lost.**

Exhibit 7: Exception Report-Procedure 2 Screen

To view a sample of the procedure, click on "<u>View Procedure 2</u>" in the top right corner of the exception page.

Below is the description and explanation.

Field	Explanation
Text Area Box	**Click in the text area box below the heading and enter a findings statement for Procedure two. If you clicked the radio button for Exception to Procedure 2 from 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 entry will be saved.**
Return to Information Page	**Click 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	**Click if you wish to print a copy of the current menu screen.**
Cancel	**Click if you wish to exit the application. Note all data entered after your last save will be lost.**

Exhibit 8: Exception Report-Procedure 3 Screen

To view a sample of the procedure, click on "<u>View Procedure 3</u>" in the top right corner of the exception page.

Below are the descriptions and explanations.

Field	Explanation
Inpatient	**Click in the relevant input 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 input text box blank. By entering a number in the input text box, you are required to explain the exception in the text area box below the question.**
Outpatient	**Click in the relevant input text box to the right of the question and enter the number of outpatient exceptions for Procedure 3. If you have no exceptions leave the input text box blank. By entering a number in the input text box, you are required to explain the exception in the text area box below the question.**
Text Area Box	**Click in the text area box below the heading and enter a findings statement for Procedure three. If you clicked the radio button 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	Click 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	Click if you wish to print a copy of the current menu screen.
Cancel	Click if you wish to exit the application. Note all data entered after your last save will be lost.

Exhibit 9: Exception Report-Procedure 4 Screen

To view a sample of the procedure, click on "<u>View Procedure 4</u>" in the top right corner of the exception page.

Below is the description and explanation.

Field	Explanation
Text Area Box	Click in the text area box below the heading and enter a findings statement for Procedure four. If you clicked the radio button for Exception to Procedure four 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.

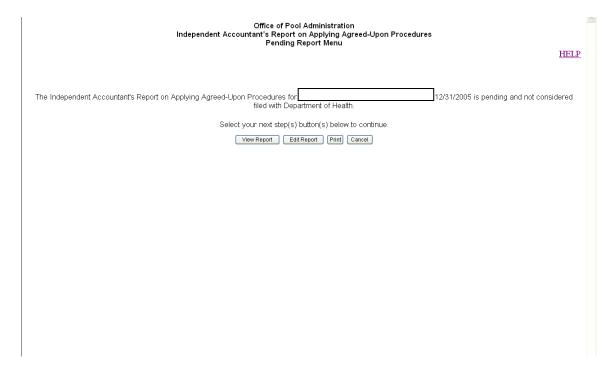| Command Button	Explanation
Submit	Click if you wish to continue. Note, after clicking the submit button all data entered will be saved.
Return to Information Page	Click if you are mistakenly taken to an exception screen where there are no findings to report. On the Information Screen, double click the text box for question seven to remove the automatic routing to this particular exception screen.

Print Page	**Click if you wish to print a copy of the current menu screen.**
Cancel	**Click 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 Screen

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

Select one of the following command buttons.

Command Button	Explanation
Print Report	**Click 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	**Click if you wish to make further changes to the report. This will take you back to the Information Screen.**
Cancel	**Click if you wish to exit the application. Note all data entered after your last save will be lost.**

Exhibit 11: Pending Report Menu Screen

Office of Pool Administration
Independent Accountant's Report on Applying Agreed-Upon Procedures
Pending Report Menu

HELP

The Independent Accountant's Report on Applying Agreed-Upon Procedures for [   ] 12/31/2005 is pending and not considered filed with Department of Health.

Select your next step(s) button(s) below to continue.

[View Report] [Edit Report] [Print] [Cancel]

Select one of the following command buttons.

Command Button	Explanation
View Report	Click if you wish to view the pending Report.
Edit Report	Click 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	Click if you wish to print a copy of the current menu screen.
Cancel	Click if you wish to Log out.

Exhibit 12: Pop-Up Menu Screen

Warning: The Accountant's Report is pending and not considered filed until an authorized person in your firm certifies and submits it.

Do you wish to enter or edit another Accountant's Report?

[Yes] [No]

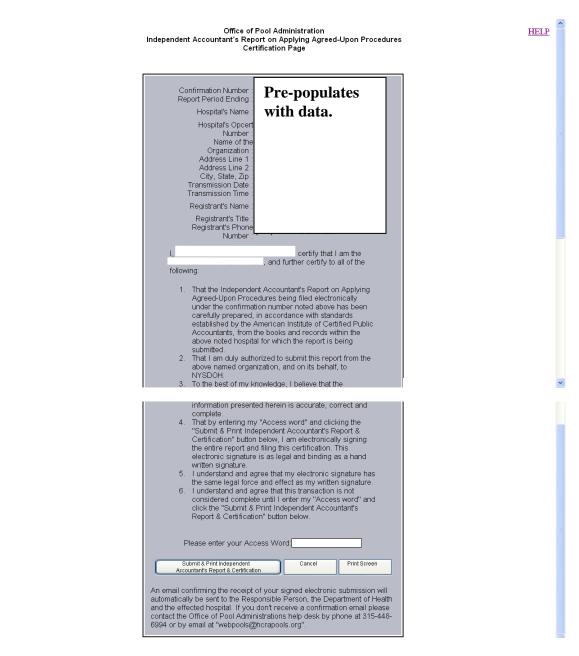**Select one of the following command buttons.**

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

Exhibit 13: Pop-Up Menu Screen

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

Warning: The Accountant's Report is pending and not considered filed until an authorized person in your firm certifies and submits it.

I have completed my final review of the Account's report and I'm ready to certify and submit the report.

[Yes] [No]

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 Screen

Below is the description and explanation.

Field	Explanation
Access Word	This is the same Access Word you indicated on the DOH-5048.

Select one of the following command buttons.

Command Button	Explanation
Submit & Print Independent Accountant's Report & Certification	**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.**
Print Screen	**Click if you wish to print a copy of the current screen.**
Cancel	**Click if you wish to exit the application. Note all data entered after your last save will be lost.**

Exhibit 15: Exit Menu Screen

Office of Pool Administration
Independent Accountant's Report on Applying Agreed-Upon Procedures
Exit Menu

You are now logged out of the application for filing the Independent Accountant's Report on Applying Agreed-Upon Procedures.

Thank you.