



ACCOUNTING & REGULATORY TECHNICAL UPDATE WEBINAR SERIES

- September 16
- September 30
- September 23
- October 7

Healthcare organizations are at the forefront of the battle against COVID-19. Providers have been faced with complex operational, clinical, and technical challenges and will continue to adapt to a new normal as the full impact of COVID-19 evolves. Fundamental changes regarding how patients receive care and how organizations provide and manage that care will challenge organizations as they have never been challenged before. This webinar series brings together a variety of healthcare professionals to offer perspectives on how COVID-19 has and will continue to change the healthcare landscape. Additionally, participants will get the latest updates and perspectives from rating agencies, standard setters, and regulatory authorities relative to industry trends, financial reporting, tax and reimbursement.

In these webinars, participants will:

- Obtain a deeper understanding of how healthcare organizations are managing operations, their personnel and finances during the global pandemic
- Learn how organizations are managing the uncertainty relative to the current and future impact of COVID-19
- Get the latest updates from rating agencies, standard setters and regulatory authorities relative to emerging financial reporting, tax and reimbursement regulations.

Educational Committee Chair:

Annamarie Monks, CHFP,
Healthcare Consultant

Program Coordinator:

Steve Doneski, BDO

Registration:

Cost for All Four Webinars:

HFMA Members: \$80
HFMA Student Members: \$20
HFMA Retiree Members: \$20
Non-Members: \$150

Group Internet Based Presentation		
Program	Category	CPEs
September 16	Specialized Knowledge - Technical	1.8
September 23	Specialized Knowledge - Technical	1.5
September 30	Specialized Knowledge - Technical	1.5
October 7	Taxes - Technical	1.8
Program Level: Intermediate		
Pre-requisite Requirements: No advanced preparation necessary		
In order to obtain CPE Credits, attendees must attend the live webinar session and answer all polling questions.		

Registration:

Registration is Available Online at www.MA-RI-HFMA.org/Event-Registration.

HFMA MA-RI National Sponsor Registry Number: 129053

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Contacting the Office:

Any questions, concerns, or complaints can be addressed to admin@ma-ri-hfma.org or 781-647-4422

Session Information

Accounting and Financial Reporting Update

Wednesday, September 16th from 12:00 – 1:30 pm EST

This webinar will provide participants with an update on accounting and financial reporting matters that will be relevant to healthcare entities in 2020 and 2021. The presentation will cover hot topics facing the healthcare industry and will address recent Accounting Standards Updates that will be effective in the next few years.

Learning Objectives:

- Understanding the accounting requirements for money received under the CARES Act or other sources
- Provide an overview of potential financial reporting impacts due to COVID-19
- Review various new accounting standard updates that become effective in the next few years.

Speakers:



Matthew Uglietta, Senior Manager, KPMG

Matthew is an Audit Senior Manager with more than twelve years of experience serving healthcare providers, not-for-profit organizations, and life science companies. Matthew manages engagements performing financial statement audits, compliance audits, and audits covering internal controls over financial reporting. His experiences include audits under both AICPA and PCAOB standards.



Eszter Polecsak, Senior Manager, KPMG

Eszter is an Audit Senior Manager with over eleven years of experience at KPMG serving Clients primarily in the healthcare and life science industries. Eszter manages engagements performing audits in accordance with both AICPA and PCAOB standards.

CPE and CEU Credits:

HFMA 1.5 / CPE 1.8

To obtain CPE Credits, attendees must attend the live webinar session and answer the polling questions.

Virtual Panel – The New Normal

Wednesday, September 23rd from 12:00 – 1:15 pm EST

This panel discussion will provide an interactive dialogue on the challenges and changes faced by providers as they continue to adapt to operating under the constraints of a global pandemic. The panelists will cover financial, operational, workforce, cultural and clinical issues and provide insight and best practices to meet the continuing challenges facing the health care community as it manages the impact of COVID-19.

Learning Objectives:

- Understand the depth of organizational change required in response to COVID-19

- Learn best practices for financial management in the face of continued uncertainty related to COVID-19
- Learn best practices for human resource management to balance safety, productivity and parallel challenges for employees
- Learn best practices for transforming crisis management into opportunities for more efficient operations.

Panelists:



Raymond P. McCarthy, Interim Senior Vice President, Chief Financial Officer & Treasurer, Baystate Health

Ray McCarthy is responsible for the financial oversight of Baystate Health (Baystate), a \$2.4B integrated delivery system in western Massachusetts. Baystate is comprised of four acute care hospitals with approximately 1,000 licensed beds, an employed multi-specialty practice group with 1,000+ providers, a visiting nurse and hospice organization, a captive insurance company and a managed care organization with approximately 200,000 covered lives. Baystate is also the only regional campus to the University of Massachusetts Medical School.

His responsibilities include budgeting, financial reporting, planning and analysis, capital financing, treasury & investment services, managed care contracting, cost accounting, decision support, revenue cycle, supply chain and specialty pharmacy functions.

Mr. McCarthy has almost thirty years of health care experience having first joined Baystate in 1993. Other roles he's held at Baystate include the CFO of the provider enterprise and CFO of Baystate's joint venture Baycare Health Partners the entity that oversees Baystate's value-based risk arrangements through an accountable care and physician hospital organization. Over the years, Mr. McCarthy has held other healthcare finance roles with CIGNA Healthcare and Yale New Haven Health System.

Mr. McCarthy is a CPA, Massachusetts Health Leadership College Fellow and holds an MBA and BA from Western New England University, Springfield, Massachusetts.



Rosemary Sheehan, Chief Human Resource Officer, Mass General Brigham

Rosemary Sheehan currently serves as the Chief Human Resources officer for Partners Healthcare a complex integrated healthcare system with 13 hospitals and 4 physician organizations. Partners is the largest private employer in Massachusetts with 78,000 employees and a complex labor environment consisting of 16 bargaining units. Ms. Sheehan partners with executive leadership to develop internal growth, expand/build people and process capabilities, create/drive a culture of innovation, continuous improvement and operational excellence, and strengthen the strategic business alignment of the HR function.

Prior to her role as the CHRO, Ms. Sheehan served as the Vice President of Revenue Cycle Operations (RCO), which processed gross patient service revenue of over \$13 billion and cash collections of nearly \$6 billion for all Partners Hospitals. In addition to her operational role, she was the Executive Director of the Partners eCare project, responsible for implementing and governing Epic's revenue and clinical system across Partners.

For nearly thirty years, she has served in a variety of leadership roles in healthcare including, among others, as the Executive Director of the Professional Billing Office of the Massachusetts General Physicians Organization. She has also served in leadership roles at Caritas Norwood Hospital in Norwood, MA. Ms. Sheehan has extensive experience in healthcare revenue cycle operations, staff development and leadership, new business development, regulatory compliance, and complex project management.

Ms. Sheehan earned her BA degree in Chemistry at Assumption College, and her MBA in Management at Babson College. She serves on the Board of Advisors of Scout Exchange, a platform for marketplace recruiting and the Board of Directors of Big Brothers Big Sisters of Mass Bay.



Scott Nai, Vice President/Controller-Health Care Benefits, CVS Health

Scott is currently the HealthCare Benefits Segment (Aetna) Controller and is responsible for the Business Unit Controllers (Commercial, Medicare, Medicaid and International), the financial systems, management reporting and the consolidation & close process. Scott joined Aetna in 2012 as the Head of the Accounting Shared Services team and led the Coventry integration. In 2015, he developed the Commercial and Medicare Business Unit Controller roles.

Scott is a Senior financial services executive with over 25 years of experience leading all facets of finance with significant experience directly managing operational functions including: Accounting, Budgeting and Forecasting, Investments, Expense Management and Broker and Sales Compensation. He has demonstrated success in leading a significant integration effort, managing large teams with a focus on developing a high-performing culture and delivering strong financial results.

Moderator:

Viq Pervaaz, Partner, EY Life Sciences and Health Care Leader

CPE and CEU Credits:

HFMA 1.25 / CPE 1.5

To obtain CPE Credits, attendees must attend the live webinar session and answer the polling questions.

FY 2021 Medicare Inpatient Final Rules

Wednesday, September 30th, from 12:00 – 1:15 pm EST

This session will provide a summary of the FY 2021 Medicare Inpatient PPS Final Rules and highlight evolving issues affecting hospital reimbursement and cost reporting.

Learning Objectives:

- FY 2021 Medicare Inpatient PPS Final Rules
 - Payment Updates
 - Uncompensated Care & Worksheet S-10
 - Wage Index
 - Medicare Bad Debts
 - Market Based MS-DRGs (Rate Transparency)
- COVID-19 Cost Report Considerations
- Other Reimbursement Updates.

Speaker:



Aaron Green, Principal, Green Reimbursement LLC

Aaron is a principal with Green Reimbursement LLC and has 25 years of hospital reimbursement experience. Aaron specializes in federal and state reimbursement matters, focusing on regulatory analysis, strategy solutions, cost reporting, and reimbursement projects such as wage index, uncompensated care, disproportionate share, and bad debts.

CPE and CEU Credits:

HFMA 1.25 / CPE 1.5

To obtain CPE Credits, attendees must attend the live webinar session and answer the polling questions.

Tax Update

Wednesday, October 7th from 12:00 – 1:30 pm EST

During this challenging time of Covid-19 tax is being utilized as a mechanism for helping organizations in this period of Covid-19, making tax more relevant than ever. From new cash flow opportunities created under the Cares Act, to operational changes caused by Covid-19, tax plays a role. This session will cover updates on both Capitol Hill and the IRS, Cares Act opportunities, an update on Tax Reform developments, as well as a conversation on how technology can increase the efficiency of organizations in their tax function.

Learning Objectives:

- A real time update of what is happening on Capitol Hill
- Overview of IRS developments
- Highlights of the Cares Act and Tax Reform
- Tax operational considerations caused by Covid-19
- Quick highlights on Form 990 changes for 2019
- Steps in driving greater tax compliance efficiency through technology.

Speakers:



Gwen Spencer, Partner in the Exempt Organizations Tax Services Healthcare practice of PricewaterhouseCoopers' National Tax Services (NTS)

As a leader in this practice, Gwen provides advice regarding tax and business issues associated with tax-exempt organizations. She has over twenty years of experience consulting in the area of tax issues related to healthcare, higher education, and other tax-exempt organizations. She has expertise and experience in unrelated business taxable income, intermediate sanctions, obtaining and retaining exempt status (501(r)), compensation, fundraising, reporting requirements, controversy resolution, as well as general compliance matters.

Gwen has served as an Adjunct Professor for the Masters in Taxation Program at Northeastern University. She is the author of "Tax Issues for Today's Tax-Exempt Healthcare Providers" published in HFMA MassMedia (Issue 3, 2015), "NPO Compensation in the Spotlight" published by the AICPA in the Journal of Accountancy in October of 2007, "Public Charities with Partnership Investments - Tax and Reporting Obligations" published by the ABA on the ABA Health eSource in February 2006, and "Partnership Investments by Public Charities: Tax Reporting Complexities" in The Tax Advisor, published by the AICPA in July 2005. She also presents regularly at industry conferences including National Association of College and University Business Officers and the Health Finance Management Association.

Gwen is a member of the Bar in Massachusetts and Connecticut, the Health Finance Management Association, the American Health Lawyers Association, the American Bar Association (past chair for the Tax and Accounting Interest - Health Law Section), the Boston Bar Association, and the American Institute of Certified Public Accountants.

Gwen received a BS from Eastern Connecticut State University, a Juris Doctor from the University of Connecticut, and an LL.M. (Taxation) from Boston University. She is also a Certified Public Accountant.



Janice Mays, Managing Director in PwC's Washington National Tax Services (WNTS).

Janice's long background in government and her deep understanding of the factors influencing both elected and professional participants in government make her uniquely qualified to provide insight and to assist the business community in assessing and pursuing critical policy issues more effectively.

Prior to joining PwC, Janice served as Chief Counsel and Chief Tax Counsel for the Committee on Ways and Means in the U.S. House of Representatives. When the Democrats did not have the Majority in the House, Janice served in those roles for the Democratic Minority.

Janice began her service with the Committee in 1975 as Tax Counsel. From the onset of her Capitol Hill career, she was the first woman to serve in each role she undertook. When she was named Chief Counsel in 1993, she was the first woman named to lead the staff of any major committee in the House.

Janice served five Democratic Chairmen/Ranking Members on the Committee in the House that is charged under the Constitution with originating all revenue legislation. During her tenure, she was closely involved with and responsible for much tax legislation, including the Tax Reform Act of 1986. In addition, the second half of her career on the Hill, Janice worked extensively on health reform and international trade legislation.

In 2015, The Atlantic's Politics and Policy Daily called Janice "one of Capitol Hill's most powerful behind-the-scenes policymakers – and a pioneer among women staffers in the House." The Washington Post described her as "the most powerful woman in Congress you've never heard of." Janice was often named among the most influential staff in Congress by many publications including Roll Call, The National Journal, and Politico for her mastery of policy and procedure as well as her access to decision makers.

Upon her departure from Congress, Janice was awarded the prestigious John W. McCormack Award of Excellence by Speaker Paul Ryan and Democratic Leader Nancy Pelosi in recognition of Janice's 40 years of dedication and bipartisanship.

In 2014 the Tax Policy Council Institute honored Janice with the Pillar of Excellence Award for "extraordinary dedication and contribution to the field of tax law and policy." In 2016 Janice received the Tax Foundation's Distinguished Service Award in recognition of her long service in the tax field. Janice also has received the inaugural Alumni Distinguished Public Service award (2004) from the University Of Georgia School Of Law and the Distinguished Achievement in a Profession Award (1998) from Wesleyan College. Wesleyan also awarded Janice an Honorary Doctor of Law degree (2011). Janice is a founding member of the Tax Coalition (1983).

Upon her retirement from Congress, Congresswoman Linda Sanchez (a Member of the Committee on Ways and Means) summed it up by saying "Janice is a tax goddess."



Elizabeth Tucker, Managing Director in PwC's Washington National Tax Services' US Tax Controversy and Regulatory Services (TCRS) practice.

In this role, Elizabeth advises and represents clients on a wide range of IRS practice and procedure matters including Audits, Appeals, and special programs including Pre-filing Agreements, Compliance Assurance Program (CAP), Private Letter Rulings and administrative guidance. Beth joined PwC in 2014, after a distinguished 29 year career with the Internal Revenue Service, retiring as Deputy Commissioner, one of the two highest ranking career

positions at the IRS. Throughout her IRS career, Beth was responsible for a wide-range of tax administration, tax policy and IRS operational matters. As IRS Deputy Commissioner, Beth provided direction and oversight for major decisions affecting the IRS; oversaw more than 100,000 employees, an \$11 billion dollar budget, the annual collection of over \$2.4 trillion dollars of tax revenue, and the IRS information technology infrastructure of more than 650 computer systems. Beth also served as one of the primary IRS communicators to external stakeholders including Congress, tax professionals, industry groups and media on IRS programs, tax policies, tax law, and emerging compliance issues.

Other top level appointments held by Beth at the IRS included: Deputy Commissioner of the Wage and Investment Division, the IRS function responsible for compliance, customer service and account resolution for more than 120 million taxpayers and the annual filing and payment processing for 230 million taxpayers; Director of Communications and Liaison where she was responsible for education and outreach to over 45 million business and self-employed taxpayers, including corporations and partnerships on all aspects of tax law, IRS policies and procedures and Director of Governmental Liaison, where she was responsible for enhancing Federal/State joint tax administration initiatives.

Beth started her IRS career as a Revenue Agent in the Dallas area and moved through the ranks in multiple examination divisions. Beth is the recipient of two Presidential Rank Awards (2012 Distinguished Rank Award and 2008 Meritorious Rank Award), the highest honor that can be bestowed on a career government executive. She also was recognized by the Federation of State Tax Administrators with the President's Award for Cooperative Tax Administration. Beth holds a Bachelor of Science degree in Accounting from the University of Texas, Arlington.



Nora McStowe, Managing Director co-leading the Northeast Tax Reporting and Strategy Practice and leading the East Region Global Compliance Services Practice, PwC

She has extensive experience advising multinational organizations on operational tax strategy with a focus on driving efficiency around people, process, data and technology. Nora advises clients on global tax department operating models, provision and compliance processes, ERP implementation, technology and systems integration, tax data strategies, and reporting and data analytics. Her experience in leading tax process improvements projects and managing large global compliance services allows her to leverage and share best practices among PwC's clients. Nora brings the unique combination of seasoned client service experience, international tax expertise, and superior management skills. Her focus is on bringing value and improving our clients' global experience with PwC.

Nora received her BA from Brandeis University and her JD from Boston University School of Law.

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