

STATE OF CONNECTICUT

DEPARTMENT OF PUBLIC HEALTH



Dannel P. Malloy
Governor
Nancy Wyman
Lt. Governor

Raul Pino, M.D., M.P.H.
Commissioner

Office of Health Care Access

TO: Acute Care Hospital CFO's
CC: Hospital CEO's, Hospital Reporting System Contact Persons, Hospital Auditors, Stephen Frayne, Al Pinard, Mary Lyon
FROM: Kimberly Martone, Director of Operations, OHCA
DATE: January 19, 2017
RE: FY 2016 Annual Reporting and Twelve Months Actual Filing

Section 19a-643-206 of the Regulations of Connecticut State Agencies requires hospitals to report annually on their actual operating results for the previous fiscal year, October 1, 2015 to September 30, 2016 ("FY 2016"), to the Department of Public Health, Division of Office of Health Care Access ("OHCA"). Pursuant to Section 19a-643-206(b) and (c) of OHCA's Regulations, the annual filings contain information for FY 2016 including audited financial statements, Medicare Cost Reports, hospital and parent corporation legal charts of corporate structure, hospital uncompensated care policies and procedures, hospital financial data, hospital utilization statistics, the Report on Applying Agreed-Upon Procedures and the Hospital Reporting System ("HRS") reports.

Specific instructions, including affidavits and checklists needed to complete the filing requirements for the FY 2016 Annual Reporting and Twelve Months Actual Filing can be found on OHCA's website. A link to those instructions will be emailed to the HRS contact persons for your hospital. If you would like to add any new names to OHCA's HRS email contact list, please email the new information to the hospital's assigned OHCA analyst and include the name, title, email address, phone number and fax number of the hospital staff member.

All filing requirements concerning the two annual filings will be due at OHCA by the close of business on the following dates:



Phone: (860) 418-7001 • Fax: (860) 418-7053
410 Capitol Avenue, MS#13HCA
Hartford, Connecticut 06134-0308
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Affirmative Action/Equal Opportunity Employer

- **Tuesday, February 28, 2017:** Submission of the electronic FY 2016 Annual Reporting HRS reports plus related support, Audited Financial Statements, Medicare Cost Reports, legal chart of corporate structure, current lists of officers and directors for each legal entity, CHIME Data, hospital uncompensated care policies and procedures, and a signed, dated and notarized filing affidavit.
- **Friday, March 31, 2017:** Submission of the electronic FY 2016 Twelve Months Actual Filing HRS reports plus related support, a copy of the hospital's DPH license, the Report of Independent Accountants on Applying Agreed-Upon Procedures to Report 600, the hospital's and hospital parent corporation's IRS Form 990 (or the IRS time extension request Form 8868 or an approval letter for the time extension request from the IRS), and a signed, dated and notarized filing affidavit.

Due to the Financial Accounting Standards Board (FASB) update 2011-07 requiring bad debts to be recorded as a deduction from revenues and not an operating expense, OHCA is waiving bad debts regulation 19a-643-201(B)(3) for the FY 2016 Filings. Also, as a result of the passage of Section 33 of Public Act (PA) 15-146 a new report was added for hospitals that were a party to a transfer of ownership involving a CON application filed and approved during the fiscal year ending September 30th, to include financial gains realized by Officers, Directors, Board Members and Senior Managers.

If you foresee any difficulties with meeting these due dates, you must submit by mail, fax or email, a letter to this office requesting a time extension. The letter must explain the reasons why the Hospital needs additional time to complete the filings, a list of the specific items to be submitted after the due dates and the date by which the hospital expects to submit the required documents. The letter should be signed by the hospital's CEO or CFO and received by this office in advance of the filing deadlines. Please be advised that pursuant to Section 19a-653 of the Connecticut General Statutes, OHCA may assess a civil penalty of up to \$1,000 per day for each day that required data or information is missing, incomplete or inaccurate.

Beginning this year, hospitals will no longer be required to submit any hard copy documents with their filing submissions. All non-HRS related filing requirements should be submitted as PDF files. All questions regarding any aspect of the FY 2016 Annual Reporting and Twelve Months Actual Filing should be emailed to the hospital's assigned OHCA analyst.

Please be advised that OHCA will be relying on the Hospital's accurate filing of the information and that it is specifically intended that the information will be used in OHCA publications. Thank you in advance for your cooperation concerning these annual hospital filing requirements.