

West Volusia Hospital Authority
BOARD OF COMMISSIONERS REGULAR MEETING
November 17, 2022 5:00 p.m.
DeLand City Hall
120 S. Florida Avenue,
DELAND, FL
AGENDA

1. Call to Order
2. Pledge of Allegiance Followed by a Moment of Silence
3. Approval of Proposed Agenda
4. Consent Agenda
 - A. Regular Meeting Minutes October 20, 2022
5. Citizens Comments
6. Reporting Agenda
 - A. EBMS October Report – Written Submission
 - B. WVHA miCare Clinics DeLand/Deltona October Report and Response to Board Member Questions from Previous Month – Gretchen Soto, Clinical Manager
 - C. The House Next Door (THND) October HealthCard Report
7. Discussion Items
 - A. miCare No Show Policy
 - B. Adoption of Accounting and Fiscal Policies
 - C. James Moore & Co Engagement Letter for Site Visits
 - D. Review and Adoption of Investment Policy
 - E. Tentative Meeting Dates for 2023
 - F. CAC Appointments
 - G. West Volusia Professional Center Update (Email from Tyler Spore Dated 10/28/22 Attached)
8. Follow Up
 - A. Implementation of a Purchasing Policy – Chair Coen (tabled on 10/20/22)
 - B. State of FL Audit Report – Chair Coen (tabled on 10/20/22)
9. Finance Report
 - A. October Financials
10. Legal Update
11. Adjournment

If any person decides to appeal any decision made by the WVHA with respect to any matter considered at this meeting or hearing he/she will need a record of the proceedings, and for such purpose he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based (FS 286.0105). Individuals with disabilities needing assistance to participate in any of these proceedings should contact the WVHA Administrator at least three (3) working days in advance of the meeting date and time at (386) 626-4870.

**WEST VOLUSIA HOSPITAL AUTHORITY
BOARD OF COMMISSIONERS REGULAR MEETING**

DeLand City Hall
120 S. Florida Avenue, DeLand, FL
5:00 P.M.
October 20, 2022

Those in Attendance:

Commissioner Voloria Manning
Commissioner Jennifer Coen
Commissioner Donna Pepin
Commissioner Judy Craig (arrived at 5:23 p.m.)

Absent:

Commissioner Roger Accardi

Others Present:

Attorney for the Authority: Theodore Small, Law Office of Theodore W. Small, P.A.
Accountant for the Authority: Webb Shephard, CPA of James Moore & Company
WVHA Administrator Stacy Tebo

Call to Order Regular Meeting

Chair Coen called the meeting to order. The meeting took place at DeLand City Hall in the Commission Chamber, located at 120 S. Florida Ave., DeLand, Florida, having been legally noticed in the Daytona Beach News-Journal, a newspaper of general circulation in Volusia County, commencing at 5:03 p.m. The meeting was opened with The Pledge of Allegiance followed by a moment of silence.

Approval of Proposed Amended Agenda

Motion 101 – 2022 Commissioner Manning motioned to approve the amended agenda as presented. Commissioner Pepin seconded the motion. The motion passed by a 3-0-2 vote.

Consent Agenda

Approval of Minutes – Final Budget Hearing Minutes September 22, 2022
Approval of Minutes – Regular Meeting Minutes September 22, 2022

Motion 102 – 2022 Commissioner Pepin motioned to approve the Consent Agenda. Commissioner Manning seconded the motion. The motion passed by a 3-0-2 vote.

Citizen Comments

There were none.

Reporting Agenda

EBMS September Report – Written Submission
WVHA miCare Clinic DeLand/Deltona September Report – Written Submission
WVHA miCare Clinic DeLand/Deltona 3rd Quarter Report – Written Submission

The House Next Door (THND) September HealthCard Report – Written Submission

Commissioner Manning noted questions she had on the miCare monthly report and that she would like to see numbers listed for unscheduled appointments on page one. She added that on page two, she would like to see the number of patients in addition to the percentages. She requested that Ms. Tebo call Darik Croft, COO of miCare, during the meeting.

The Board requested that a miCare representative appear at the November meeting. There was consensus that the members should email their questions to Ms. Tebo, and she would forward them to Mr. Croft in advance of the next meeting.

The reports were received and made part of the record.

Discussion Items

Scanning Project for Records Stored at DRT

Ms. Tebo explained the updates to the specificity of indexing in both proposals; that she was satisfied with them; and that she recommended DataSavers due to the lower cost.

Citizen Comments

Ms. Tebo read Tanner Andrews' comments received via email aloud.

Motion 103 – 2022 Commissioner Manning motioned to approve the proposal from DataSavers. Commissioner Pepin seconded. The motion passed by a 4-0-1 vote.

Roll call:

Commissioner Pepin	Yes
Commissioner Manning	Yes
Chair Coen	Yes
Commissioner Craig	Yes

Attorney Small noted that the proposal only included one external hard drive containing the scanned records and suggested they might want a backup copy.

Motion 104 – 2022 Commissioner Craig motioned to approve the purchase of an additional external hard drive. Commissioner Manning seconded. The motion passed by a 4-0-1 vote.

Roll call:

Commissioner Pepin	Yes
Commissioner Manning	Yes
Chair Coen	Yes
Commissioner Craig	Yes

Email Server Update

Ms. Tebo said that she was only able to secure one more quote from Google for an email server. She outlined the costs for both providers and recommended Microsoft due to the lower monthly fee per user.

Motion 105 – 2022 Commissioner Manning motioned to accept the proposal from Microsoft including the migration fee for a total of \$1,539. Commissioner Pepin seconded the motion. The motion passed by a 4-0-1 vote.

Roll call:

Commissioner Pepin	Yes
Commissioner Manning	Yes
Chair Coen	Yes
Commissioner Craig	Yes

Update on Handling of miCare Checks

Ms. Tebo said she would no longer be mailing the miCare checks, and she would deposit them at Wells Fargo with the EBMS checks.

Mr. Shephard stated that the ER overage for FY22 had been updated, and is quite lower than originally discussed at the previous meeting. He said it was approximately \$30,000 instead of \$400,000. He added that the Specialist line item is estimated to be over by about \$440,000 after the accruals have been done. He asked for Board approval to reclassify \$440,000 from Other Medical Expenditures to Specialists in FY 2021-2022.

Motion 106 – 2022 Commissioner Craig motioned to approve the reclassification requested by Mr. Shephard. Commissioner Pepin seconded the motion. The motion passed by a 4-0-1 vote.

Roll call:

Commissioner Pepin	Yes
Commissioner Manning	Yes
Chair Coen	Yes
Commissioner Craig	Yes

Implementation of a Purchasing Policy – Chair Coen

Chair Coen led discussion of a possible purchasing policy as it was mentioned in a prior meeting. There was discussion regarding reimbursements of postage and office supplies to DRT.

Commissioner Craig suggested that anything over \$500 be brought to the Board for approval.

Attorney Small noted that a purchasing policy is not required, and it could present problems should the Board make decisions in the future that might conflict with an adopted policy. He added that the Board could simply provide guidance to Ms. Tebo without adopting a policy.

Citizen Comments

Tanner Andrews said that he did not think meeting time should be wasted discussing the minutia of office supplies.

Chair Coen said that the item would be tabled to the next meeting.

Register WVHA for Whole Health Hub – Chair Coen

Chair Coen asked the other commissioners if they agreed with Ms. Tebo registering the WVHA on the website.

Citizen Comments

Gail Hallmon of THND said that she had spoken with Ms. Tebo about the website the day before, and coordination would be required.

Vanessa Richardson Brown explained how RAAO got registered on FindHelp.Org and briefly explained how it worked for referrals.

There was discussion that several of the funded agencies were already registered and consensus that Ms. Tebo should work on getting the WVHA registered on the Whole Health Hub.

Maturity of 1-Year CD / Review of Investment Policy

Commissioner Manning brought to Ms. Tebo's attention that the one-year CD at Mainstreet Bank would mature in November 2022, and would need to be discussed in the meeting.

Chair Coen explained that the investment policy had to be reviewed at the November meeting per the policy, and it was included in the packet so everyone had time to review it in advance.

Mr. Shephard recommended that the Board approve the investment of the CD for another year after it matured on 11/25/22. He explained that Mainstreet Bank needed a copy of the signed minutes showing they had voted to do so. He added that the interest rate would not be known until a week prior to 11/25/22.

Motion 107 – 2022 Commissioner Craig motioned to approve the reinvestment of the CD for another year. Commissioner Manning seconded the motion. The motion passed by a 4-0-1 vote. Attorney Small noted that with that motion, the Board has authorized the Chair and the Secretary to sign any documents at the bank required to consummate the transaction.

Roll call:

Commissioner Pepin	Yes
Commissioner Manning	Yes
Chair Coen	Yes
Commissioner Craig	Yes

State of Florida Audit Report

Chair Coen noted that the report was received on March 25, 2022, and she could not find a date showing when the State would return. She said that Ron Cantlay at DRT confirmed that they would be coming back in two years. She said she wanted the Board to start discussing the recommendations and gave a brief rundown of the items listed.

Commissioner Manning requested that the list be emailed to the members.

There was consensus to table the discussion to the November agenda.

Follow Up

Concerns Regarding Prior WVHA Card Holders

Ms. Tebo noted the discussion began in August and was to be discussed again in October after the budget was adopted.

Gail Hallmon of THND said she did perform follow up with Family Health Source after the issue arose in August, and she was assured they were not giving out misinformation regarding the WVHA clinic. She confirmed they were receiving referrals from Family Health Source. She recommended that anyone needing information contact Dorcas in the Deltona office to qualify for the WVHA card holder program. She said that THND sends out letters to clients regarding recertification, and they also call them as a reminder.

Commissioner Manning was satisfied with the discussion and said it did not need to appear on a subsequent agenda.

Citizen Comments

Vanessa Richardson Brown commented on an example of a person who entered the hospital with a WVHA card and then qualified for Medicaid.

Homeless Certification in the Southern Part of the District

Ms. Tebo said she and Ms. Hallmon had a conversation the previous day regarding THND's willingness to provide the service.

Ms. Hallmon said they would need to have a license to use the HMIS (Homeless Management Information System), and she was not yet sure of the cost. She said that she had spoken with Dorcas Sanabria in the Deltona office, and Dorcas was excited about the prospect of being able to help the homeless get certified in the southern part of the district.

Citizen Comments

Vanessa Richardson Brown stated that location is very important. She noted that New Hope Church was not in a good location for the homeless to get to for certification.

There was consensus from the members that Ms. Hallmon and Ms. Tebo should look into it and bring back further information to a subsequent meeting.

Finance Report September Financials

Mr. Webb briefly outlined the financials.

Motion 108 - 2022 Commissioner Pepin motioned to approve, authorize, and warrant the payment of the estimated expenditures through 11/17/22 presented by Webb Shephard of James Moore totaling \$3,396,810. Commissioner Craig seconded the motion. The motion passed by 4-0-1 vote.

Motion 109 - 2022 Commissioner Craig motioned to approve, authorize, and warrant the payment of the bills outlined in the check register presented by Webb Shephard of James Moore totaling \$877,249.03. Commissioner Manning seconded the motion. The motion passed by 4-0-1 vote.

Legal Update

Attorney Small had nothing further to report.

There being no further business to come before the Board, the meeting was adjourned.

Adjournment

Jennifer Coen, Chair



EBMS

November 17, 2022

Submission Report for
WVHA Board Members

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Executive Summary for 00532

Client: West Volusia Hospital Authority
 Paid Dates: 10/1/2022 to 10/31/2022
 Location: All

Department: All
 Benefit Plan: All
 TIN: All

Plan Experience Summary			Cash Flow Summary		Disallowed Charges by Category		
Claim Counts	8665		Charges	\$6,553,974	Disallowed Category	Amount	% of Gross
Claim Type	Total Paid	Per EE/Mo	less Disallowed	\$5,603,060	Addl Info Not Provided	\$105,717	1.61%
Medical	\$888,512	\$677	Allowed	\$950,914	Duplicate Charges	\$79,583	1.21%
Professional	\$362,207	\$276	less Member	\$13,759	Plan Limitations	\$1,613,529	24.62%
Facility	\$526,305	\$401	less Adjustments	\$48,643	Cost Savings	\$3,756,666	57.32%
PBM	\$0	\$0	Paid Benefit	\$888,512	UCR Reductions	\$154	0.00%
Total Plan Paid:	\$888,512	\$677	plus Admin Costs	\$0	Other	\$47,411	0.72%
			Total Plan Paid:	\$888,512	Total:	\$5,603,060	85.49%

Census										
Census Date:	Male	Female	Total	Male	Female	Male	Female	Total	Total	Total
10/31/2022	Emp	Emp	Employees	Spouse	Spouse	Dep	Dep	Medical	Dental	Vision
0 to 19	21	23	44	0	0	0	0	44	0	0
20 to 25	26	31	57	0	0	0	0	57	0	0
26 to 29	28	37	65	0	0	0	0	65	0	0
30 to 39	103	93	196	0	0	0	0	196	0	0
40 to 49	131	169	300	0	0	0	0	300	0	0
50 to 59	177	226	403	0	0	0	0	403	0	0
60 to 64	80	102	182	0	0	0	0	182	0	0
65 and Older	21	45	66	0	0	0	0	66	0	0
Totals	587	726	1313	0	0	0	0	1313	0	0
Average Age	46.25	47.89	47.16	0.00	0.00	0.00	0.00	47.16	0.00	0.00

Top Paid			Plan Payment by Age & Claimant Type			
Name	Claim Count	Paid	Census Date: 10/31/2022	Employee	Spouse	Dependent
Adventhealth Fish	70	\$165,605	0 to 19	\$2,142	\$0	\$0
Adventhealth Deland	76	\$152,052	20 to 25	\$17,476	\$0	\$0
Halifax Hospital Medical	18	\$124,369	26 to 29	\$6,059	\$0	\$0
Florida Cancer Specialists	121	\$95,542	30 to 39	\$70,351	\$0	\$0
Medical Center Of Deltona	23	\$93,163	40 to 49	\$269,146	\$0	\$0
Quest Diagnostics Tampa	579	\$44,756	50 to 59	\$318,630	\$0	\$0
Orange City Surgery	28	\$19,784	60 to 64	\$120,008	\$0	\$0
6 Radiology Associates	150	\$19,401	65 and Older	\$84,700	\$0	\$0
Deland Dialysis	31	\$11,181	Totals	\$888,512	\$0	\$0
Daytona Heart Group	76	\$10,296				

Claims Paid by Month		Average Lag & Average Spend (rolling 12 months)			
October 22	\$888,512	Product	Avg Paid per Day	Avg Lag Days	Lag Dollars
Total:	\$888,512	Medical	\$18,771	49	\$919,779
		RX	\$0	585	\$0
		Total:			\$919,779



Executive Summary for 00532

Client: West Volusia Hospital Authority
 Paid Dates: 10/1/2022 to 10/31/2022
 Location: All

Department: All
 Benefit Plan: All
 TIN: All

Benefit Analysis								
Benefit Category	Line Counts	Charges	Disallowed	Allowed	Member	Adjustments	Plan Paid	% of Total
ALLERGY CARE	3	\$1,800	\$1,174	\$626	\$0	\$0	\$626	0.07%
AMBULANCE	2	\$625	\$625	\$0	\$0	\$0	\$0	0.00%
ANESTHESIA	68	\$115,912	\$101,931	\$13,981	\$0	\$0	\$13,981	1.57%
CHIROPRACTIC	6	\$382	\$194	\$187	\$20	\$0	\$167	0.02%
COVID-19	10	\$2,500	\$2,296	\$204	\$0	\$0	\$204	0.02%
DIALYSIS	90	\$757,223	\$731,154	\$26,069	\$0	\$0	\$26,069	2.93%
DME/APPLIANCE	5	\$642	\$642	\$0	\$0	\$0	\$0	0.00%
EMERG ROOM CHRGS	500	\$540,975	\$531,241	\$9,734	\$57	\$0	\$9,677	1.09%
INELIGIBLE	252	\$49,044	\$49,044	\$0	\$0	\$0	\$0	0.00%
INPATIENT PHYS	449	\$110,285	\$85,264	\$25,021	\$0	\$0	\$25,021	2.82%
IP HOSP CHARGES	99	\$2,509,449	\$2,183,550	\$325,899	\$1,950	\$0	\$323,949	36.46%
MATERNITY	3	\$6,000	\$6,000	\$0	\$0	\$0	\$0	0.00%
MEDICAL MISC	69	\$27,259	\$20,350	\$6,909	\$276	\$0	\$6,633	0.75%
OFFICE VISIT	971	\$154,334	\$94,935	\$59,399	\$4,780	\$0	\$54,619	6.15%
OP PHYSICIAN	306	\$110,239	\$86,961	\$23,279	\$292	\$0	\$22,987	2.59%
OTHER	222	\$12,800	\$12,800	\$0	\$0	\$48,643	-\$48,643	-5.47%
OUTPAT HOSP	9	\$25,134	\$24,321	\$813	\$103	\$0	\$710	0.08%
PSYCHIATRIC	135	\$38,344	\$16,004	\$22,340	\$630	\$0	\$21,710	2.44%
RADIATION /CHEMO	105	\$262,873	\$184,827	\$78,046	\$18	\$0	\$78,028	8.78%
SLEEP DISORDER	5	\$285	\$285	\$0	\$0	\$0	\$0	0.00%
SUBS ABUSE	2	\$77,541	\$66,219	\$11,322	\$0	\$0	\$11,322	1.27%
SURG FACILITY	52	\$861,663	\$670,278	\$191,385	\$1,200	\$0	\$190,185	21.40%
SURGERY	160	\$53,727	\$45,740	\$7,987	\$0	\$0	\$7,987	0.90%
SURGERY IP	35	\$39,162	\$31,329	\$7,832	\$0	\$0	\$7,832	0.88%
SURGERY OP	57	\$94,960	\$71,178	\$23,782	\$0	\$0	\$23,782	2.68%
THERAPY	300	\$27,400	\$15,624	\$11,776	\$950	\$0	\$10,826	1.22%
URGENT CARE	4	\$992	\$896	\$96	\$25	\$0	\$71	0.01%
VISION	1	\$45	\$45	\$0	\$0	\$0	\$0	0.00%
WELLNESS	1528	\$99,879	\$80,992	\$18,887	\$0	\$0	\$18,887	2.13%
XRAY/ LAB	3502	\$572,504	\$487,163	\$85,341	\$3,459	\$0	\$81,882	9.22%
Totals:	8950	\$6,553,974	\$5,603,060	\$950,914	\$13,759	\$48,643	\$888,512	



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30 to 39	103	93	196	0	0	0	0	196	0	0
40 to 49	131	169	300	0	0	0	0	300	0	0
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60 to 64	80	102	182	0	0	0	0	182	0	0
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Block of Business ID: EBMSI
Client ID: 00532

Eligibility Date: : 1/1/2022 to 10/31/2022

Month-Year	Employee Count	Dependent Count	Total Member
00532-West Volusia Hospital Authority			
1/1/2022	1340	0	1340
2/1/2022	1324	0	1324
3/1/2022	1337	0	1337
4/1/2022	1338	0	1338
5/1/2022	1344	0	1344
6/1/2022	1358	0	1358
7/1/2022	1364	0	1364
8/1/2022	1372	0	1372
9/1/2022	1377	0	1377
10/1/2022	1387	0	1387
Total Member Days			1,354.10

Enrollment Counts by Postal Code

Block of Business ID:
Client ID:

EBMSI
00532

As Of Date: 10/31/2022

Postal Code	Employee Count	Dependent Count	Total Count
32105	2	0	2
32130	60	0	60
32180	79	0	79
32190	29	0	29
32713	40	0	40
32720	330	0	330
32721	1	0	1
32724	225	0	225
32725	226	0	226
32738	183	0	183
32744	16	0	16
32763	92	0	92
32764	9	0	9
32774	3	0	3
Total	1295	0	1295



Tier Census by Product 10/1/2022

Block of Business ID: EBMSI
Client ID: 00532
Status: A,C,NC,R,V

Products: MM,DE,VI

00532 : West Volusia Hospital Authority

Medical	Status	Coverage Level	Total Members	Male Members	Female Members	Male Spouses	Female Spouses	Male Dependents	Female Dependents	Total Enrolled
	Active	Employee Only	1279	567	712	0	0	0	0	1279
		Subtotal for Active:	1279	567	712	0	0	0	0	1279
		Total for Medical:	1279	567	712	0	0	0	0	1279

Requested by: ReportScheduler from p316 data [P316]

Generated at: 10:03:24 on 01 October 2022

Jv-1.28.5.0

Yes



Tier Census by Product 10/15/2022

Block of Business ID: EBMSI
Client ID: 00532
Status: A,C,NC,R,V

Products: MM,DE,VI

00532 : West Volusia Hospital Authority

Medical	Status	Coverage Level	Total Members	Male Members	Female Members	Male Spouses	Female Spouses	Male Dependents	Female Dependents	Total Enrolled
	Active	Employee Only	1274	566	708	0	0	0	0	1274
		Subtotal for Active:	1274	566	708	0	0	0	0	1274
		Total for Medical:	1274	566	708	0	0	0	0	1274

Requested by: ReportScheduler from p316 data [P316]

Generated at: 01:30:09 on 15 October 2022

Jv-1.28.5.0

Yes

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 10/1/2022 to 10/31/2022

	Line Count	Charge	Ineligible	Cost Savings	Allowed	Patient Responsibility	Adjustments	Paid	% Paid
00532-West Volusia Hospital Authority									
ALLERGY CARE	3	1,800.00	0.00	1,173.96	626.04	0.00	0.00	626.04	0.07%
AMBULANCE	2	625.00	625.00	0.00	0.00	0.00	0.00	0.00	0.00%
ANESTHESIA	68	115,911.50	21,679.30	80,251.38	13,980.82	0.00	0.00	13,980.82	1.57%
CHIROPRACTIC	6	381.70	0.00	194.47	187.23	20.00	0.00	167.23	0.02%
COVID-19	10	2,500.40	1,082.25	1,213.97	204.18	0.00	0.00	204.18	0.02%
DIALYSIS	90	757,222.85	313,027.91	418,126.37	26,068.57	0.00	0.00	26,068.57	2.93%
DME/APPLIANCE	5	641.79	641.79	0.00	0.00	0.00	0.00	0.00	0.00%
EMERG ROOM...	500	540,974.61	490,795.16	40,445.70	9,733.75	56.52	0.00	9,677.23	1.09%
INELIGIBLE	252	49,043.51	49,043.51	0.00	0.00	0.00	0.00	0.00	0.00%
INPATIENT PHYS	449	110,284.94	43,645.18	41,618.66	25,021.10	0.00	0.00	25,021.10	2.82%
IP HOSP CHARGES	99	2,509,449.50	740,317.61	1,443,232.56	325,899.33	1,950.00	0.00	323,949.33	36.46%
MATERNITY	3	6,000.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
MEDICAL MISC	69	27,259.00	2,290.00	18,059.91	6,909.09	276.21	0.00	6,632.88	0.75%
OFFICE VISIT	971	154,334.00	26,292.43	68,642.90	59,398.67	4,780.00	0.00	54,618.67	6.15%
OP PHYSICIAN	306	110,239.49	-639.75	87,600.25	23,278.99	291.88	0.00	22,987.11	2.59%
OTHER	235	12,800.00	12,800.00	0.00	0.00	0.00	48,642.81	-48,642.81	-5.47%
OUTPAT HOSP	9	25,133.92	8,296.39	16,024.39	813.14	103.07	0.00	710.07	0.08%
PSYCHIATRIC	135	38,343.52	203.35	15,800.18	22,339.99	630.00	0.00	21,709.99	2.44%
RADIATION /CHEMO	105	262,872.76	1,159.00	183,668.25	78,045.51	17.88	0.00	78,027.63	8.78%
SLEEP DISORDER	5	284.65	284.65	0.00	0.00	0.00	0.00	0.00	0.00%
SUBS ABUSE	2	77,540.65	0.00	66,218.65	11,322.00	0.00	0.00	11,322.00	1.27%
SURG FACILITY	52	861,662.99	0.00	670,278.27	191,384.72	1,200.00	0.00	190,184.72	21.40%
SURGERY	160	53,726.76	0.00	45,739.58	7,987.18	0.00	0.00	7,987.18	0.90%
SURGERY IP	35	39,161.70	20,102.00	11,227.35	7,832.35	0.00	0.00	7,832.35	0.88%
SURGERY OP	57	94,960.09	2,030.17	69,147.68	23,782.24	0.00	0.00	23,782.24	2.68%
THERAPY	300	27,399.56	1,439.00	14,184.81	11,775.75	950.00	0.00	10,825.75	1.22%
URGENT CARE	4	992.00	666.00	229.78	96.22	25.00	0.00	71.22	0.01%
VISION	1	45.00	45.00	0.00	0.00	0.00	0.00	0.00	0.00%
WELLNESS	1528	99,878.82	1,013.78	79,978.45	18,886.59	0.00	0.00	18,886.59	2.13%
XRAY/ LAB	3502	572,503.58	82,442.95	404,720.07	85,340.56	3,458.69	0.00	81,881.87	9.22%
Totals for 00532	8963	6,553,974.29	1,825,282.68	3,777,777.59	950,914.02	13,759.25	48,642.81	888,511.96	

Benefit Analysis Summary

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 10/1/2022 to 10/31/2022

	Line Count	Charge	Ineligible	Cost Savings	Allowed	Patient Responsibility	Adjustments	Paid	% Paid
00532-West Volusia Hospital Authority									
ALLERGY CARE	3	1,800.00	0.00	1,173.96	626.04	0.00	0.00	626.04	0.07%
AMBULANCE	2	625.00	625.00	0.00	0.00	0.00	0.00	0.00	0.00%
ANESTHESIA	68	115,911.50	21,679.30	80,251.38	13,980.82	0.00	0.00	13,980.82	1.57%
CHIROPRACTIC	6	381.70	0.00	194.47	187.23	20.00	0.00	167.23	0.02%
COVID-19	10	2,500.40	1,082.25	1,213.97	204.18	0.00	0.00	204.18	0.02%
DIALYSIS	90	757,222.85	313,027.91	418,126.37	26,068.57	0.00	0.00	26,068.57	2.93%
DME/APPLIANCE	5	641.79	641.79	0.00	0.00	0.00	0.00	0.00	0.00%
EMERG ROOM...	500	540,974.61	490,795.16	40,445.70	9,733.75	56.52	0.00	9,677.23	1.09%
INELIGIBLE	252	49,043.51	49,043.51	0.00	0.00	0.00	0.00	0.00	0.00%
INPATIENT PHYS	449	110,284.94	43,645.18	41,618.66	25,021.10	0.00	0.00	25,021.10	2.82%
IP HOSP CHARGES	99	2,509,449.50	740,317.61	1,443,232.56	325,899.33	1,950.00	0.00	323,949.33	36.46%
MATERNITY	3	6,000.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
MEDICAL MISC	69	27,259.00	2,290.00	18,059.91	6,909.09	276.21	0.00	6,632.88	0.75%
OFFICE VISIT	971	154,334.00	26,292.43	68,642.90	59,398.67	4,780.00	0.00	54,618.67	6.15%
OP PHYSICIAN	306	110,239.49	-639.75	87,600.25	23,278.99	291.88	0.00	22,987.11	2.59%
OTHER	235	12,800.00	12,800.00	0.00	0.00	0.00	48,642.81	-48,642.81	-5.47%
OUTPAT HOSP	9	25,133.92	8,296.39	16,024.39	813.14	103.07	0.00	710.07	0.08%
PSYCHIATRIC	135	38,343.52	203.35	15,800.18	22,339.99	630.00	0.00	21,709.99	2.44%
RADIATION /CHEMO	105	262,872.76	1,159.00	183,668.25	78,045.51	17.88	0.00	78,027.63	8.78%
SLEEP DISORDER	5	284.65	284.65	0.00	0.00	0.00	0.00	0.00	0.00%
SUBS ABUSE	2	77,540.65	0.00	66,218.65	11,322.00	0.00	0.00	11,322.00	1.27%
SURG FACILITY	52	861,662.99	0.00	670,278.27	191,384.72	1,200.00	0.00	190,184.72	21.40%
SURGERY	160	53,726.76	0.00	45,739.58	7,987.18	0.00	0.00	7,987.18	0.90%
SURGERY IP	35	39,161.70	20,102.00	11,227.35	7,832.35	0.00	0.00	7,832.35	0.88%
SURGERY OP	57	94,960.09	2,030.17	69,147.68	23,782.24	0.00	0.00	23,782.24	2.68%
THERAPY	300	27,399.56	1,439.00	14,184.81	11,775.75	950.00	0.00	10,825.75	1.22%
URGENT CARE	4	992.00	666.00	229.78	96.22	25.00	0.00	71.22	0.01%
VISION	1	45.00	45.00	0.00	0.00	0.00	0.00	0.00	0.00%
WELLNESS	1528	99,878.82	1,013.78	79,978.45	18,886.59	0.00	0.00	18,886.59	2.13%
XRAY/ LAB	3502	572,503.58	82,442.95	404,720.07	85,340.56	3,458.69	0.00	81,881.87	9.22%
Totals for 00532	8963	6,553,974.29	1,825,282.68	3,777,777.59	950,914.02	13,759.25	48,642.81	888,511.96	

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 10/1/2022 to 10/31/2022

Products: MM, DE, RX, VI

ClientId	Client Name	CategoryId	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	02	Neoplasms	51	141	176,098.94	19.82%
00532	West Volusia Hospital Authority	11	Diseases of the Digestive System	90	205	150,967.28	16.99%
00532	West Volusia Hospital Authority	09	Diseases of Circulatory System	104	176	90,495.15	10.19%
00532	West Volusia Hospital Authority	01	Certain infectious and parasitic disease	35	58	59,751.67	6.72%
00532	West Volusia Hospital Authority	22	Codes for Special Purposes	5	8	58,751.46	6.61%
00532	West Volusia Hospital Authority	14	Diseases of the Genitourinary System	81	181	56,348.60	6.34%
00532	West Volusia Hospital Authority	13	Diseases of the Musculoskeletal System & Connective Tissue	130	281	42,561.08	4.79%
00532	West Volusia Hospital Authority	21	Factors Influencing Health Status and Contact with Health Services	211	291	42,058.19	4.73%
00532	West Volusia Hospital Authority	05	Mental, Behavioral and Neurodevelopmental disorders	81	145	37,953.96	4.27%
00532	West Volusia Hospital Authority	18	Symptoms, signs and abnormal clinical and laboratory findings, not elsewhere...	180	296	36,074.23	4.06%
00532	West Volusia Hospital Authority	04	Endocrine, nutritional and metabolic diseases	146	189	33,233.77	3.74%
00532	West Volusia Hospital Authority	10	Diseases of the Respiratory System	37	96	25,721.60	2.89%
00532	West Volusia Hospital Authority	19	Injury, Poisoning and Certain Other Consequences of External Causes	30	54	22,560.76	2.54%
00532	West Volusia Hospital Authority	06	Diseases of the nervous system	38	55	16,471.83	1.85%
00532	West Volusia Hospital Authority	03	Diseases of the blood and blood-forming organs & disorders involving the...	43	90	15,829.90	1.78%
00532	West Volusia Hospital Authority	07	Diseases of the eye & adnexa	19	28	14,264.66	1.61%
00532	West Volusia Hospital Authority	12	Diseases of the skin & subcutaneous tissue	15	27	7,161.56	0.81%
00532	West Volusia Hospital Authority	15	Pregnancy, childbirth and the puerperium	5	11	1,091.39	0.12%
00532	West Volusia Hospital Authority	08	Diseases of the ear & mastoid process	5	5	977.20	0.11%
00532	West Volusia Hospital Authority	17	Congenital malformations, deformations and chromosomal abnormalities	1	1	138.73	0.02%
				1307	2338	888,511.96	100.00%

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 10/1/2022 to 10/31/2022

Products: MM, DE, RX, VI

ClientId	Client Name	CategoryId	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	02	Neoplasms	51	141	176,098.94	19.82%
00532	West Volusia Hospital Authority	11	Diseases of the Digestive System	90	205	150,967.28	16.99%
00532	West Volusia Hospital Authority	09	Diseases of Circulatory System	104	176	90,495.15	10.19%
00532	West Volusia Hospital Authority	01	Certain infectious and parasitic disease	35	58	59,751.67	6.72%
00532	West Volusia Hospital Authority	22	Codes for Special Purposes	5	8	58,751.46	6.61%
00532	West Volusia Hospital Authority	14	Diseases of the Genitourinary System	81	181	56,348.60	6.34%
00532	West Volusia Hospital Authority	13	Diseases of the Musculoskeletal System & Connective Tissue	130	281	42,561.08	4.79%
00532	West Volusia Hospital Authority	21	Factors Influencing Health Status and Contact with Health Services	211	291	42,058.19	4.73%
00532	West Volusia Hospital Authority	05	Mental, Behavioral and Neurodevelopmental disorders	81	145	37,953.96	4.27%
00532	West Volusia Hospital Authority	18	Symptoms, signs and abnormal clinical and laboratory findings, not elsewhere...	180	296	36,074.23	4.06%
00532	West Volusia Hospital Authority	04	Endocrine, nutritional and metabolic diseases	146	189	33,233.77	3.74%
00532	West Volusia Hospital Authority	10	Diseases of the Respiratory System	37	96	25,721.60	2.89%
00532	West Volusia Hospital Authority	19	Injury, Poisoning and Certain Other Consequences of External Causes	30	54	22,560.76	2.54%
00532	West Volusia Hospital Authority	06	Diseases of the nervous system	38	55	16,471.83	1.85%
00532	West Volusia Hospital Authority	03	Diseases of the blood and blood-forming organs & disorders involving the...	43	90	15,829.90	1.78%
00532	West Volusia Hospital Authority	07	Diseases of the eye & adnexa	19	28	14,264.66	1.61%
00532	West Volusia Hospital Authority	12	Diseases of the skin & subcutaneous tissue	15	27	7,161.56	0.81%
00532	West Volusia Hospital Authority	15	Pregnancy, childbirth and the puerperium	5	11	1,091.39	0.12%
00532	West Volusia Hospital Authority	08	Diseases of the ear & mastoid process	5	5	977.20	0.11%
00532	West Volusia Hospital Authority	17	Congenital malformations, deformations and chromosomal abnormalities	1	1	138.73	0.02%
				1307	2338	888,511.96	100.00%

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 10/1/2022 to 10/31/2022

Products: MM, DE, RX, VI

ClientId	Client Name	CategoryId	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	11.06	Other diseases of intestines	32	75	98,654.04	11.10%
00532	West Volusia Hospital Authority	22.1	Emergency Use 2019-nCoVacute respiratory disease	5	8	58,751.46	6.61%
00532	West Volusia Hospital Authority	01.04	Other bacterial diseases	8	12	51,023.96	5.74%
00532	West Volusia Hospital Authority	02.08	Malignant neoplasms of breast	11	44	48,569.78	5.47%
00532	West Volusia Hospital Authority	02.03	Malignant neoplasms of respiratory and intrathoracic organs	3	10	40,202.35	4.52%
00532	West Volusia Hospital Authority	02.09	Malignant neoplasms of female genital organs	1	9	33,974.34	3.82%
00532	West Volusia Hospital Authority	14.03	Acute kidney failure and chronic kidney disease	32	109	33,156.78	3.73%
00532	West Volusia Hospital Authority	21.01	Persons encountering health services for examinations	176	221	31,839.47	3.58%
00532	West Volusia Hospital Authority	02.19	Benign neoplasms, except benign neuroendocrine tumors	20	29	25,974.22	2.92%
00532	West Volusia Hospital Authority	09.08	Diseases of arteries, arterioles and capillaries	5	7	23,234.47	2.61%
00532	West Volusia Hospital Authority	09.03	Hypertensive diseases	44	73	22,949.01	2.58%
00532	West Volusia Hospital Authority	09.06	Other forms of heart disease	34	51	18,927.99	2.13%
00532	West Volusia Hospital Authority	14.10	Noninflammatory disorders of female genital tract	19	29	16,372.88	1.84%
00532	West Volusia Hospital Authority	04.01	Disorders of thyroid gland	18	23	15,398.11	1.73%
00532	West Volusia Hospital Authority	18.01	Symptoms and signs involving the circulatory and respiratory systems	52	76	15,233.81	1.71%
00532	West Volusia Hospital Authority	05.02	Mental and behavioral disorders due to psychoactive substance use	6	6	13,481.74	1.52%
00532	West Volusia Hospital Authority	04.02	Diabetes mellitus	78	99	12,605.50	1.42%
00532	West Volusia Hospital Authority	11.09	Disorders of gallbladder, biliary tract and pancreas	6	15	12,388.47	1.39%
00532	West Volusia Hospital Authority	11.04	Hernia	8	10	12,271.62	1.38%
00532	West Volusia Hospital Authority	02.13	Malignant neoplasms of thyroid and other endocrine glands	2	4	11,937.40	1.34%
00532	West Volusia Hospital Authority	10.05	Chronic lower respiratory diseases	19	47	11,779.60	1.33%
00532	West Volusia Hospital Authority	13.04	Osteoarthritis	13	38	10,741.94	1.21%
00532	West Volusia Hospital Authority	13.09	Spondylopathies	23	42	10,603.79	1.19%
00532	West Volusia Hospital Authority	19.08	Injuries to the hip and thigh	2	7	9,965.57	1.12%
00532	West Volusia Hospital Authority	05.03	Schizophrenia, schizotypal, delusional, and other non-mood psychotic disorders	4	4	9,759.69	1.10%
00532	West Volusia Hospital Authority	05.04	Mood [affective] disorders	50	91	9,751.73	1.10%
00532	West Volusia Hospital Authority	11.02	Diseases of esophagus, stomach and duodenum	34	51	9,471.57	1.07%
00532	West Volusia Hospital Authority	11.10	Other diseases of the digestive system	4	8	9,101.55	1.02%
00532	West Volusia Hospital Authority	10.02	Influenza and pneumonia	2	8	8,873.66	1.00%
00532	West Volusia Hospital Authority	09.09	Diseases of veins, lymphatic vessels and lymph nodes, not elsewhere classified	9	13	8,283.00	0.93%

Requested by: ReportScheduler from p316 data [P316]

Generated at: 04:28:02 on 01 November 2022

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 10/1/2022 to 10/31/2022

Products: MM, DE, RX, VI

ClientId	Client Name	CategoryId	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	09.05	Pulmonary heart disease and diseases of pulmonary circulation	4	9	8,249.40	0.93%
00532	West Volusia Hospital Authority	13.10	Other dorsopathies	33	66	7,797.35	0.88%
00532	West Volusia Hospital Authority	06.06	Episodic and paroxysmal disorders	22	32	7,786.54	0.88%
00532	West Volusia Hospital Authority	03.01	Nutritional anemias	21	42	7,695.05	0.87%
00532	West Volusia Hospital Authority	07.04	Disorders of lens	8	11	7,686.05	0.87%
00532	West Volusia Hospital Authority	18.02	Symptoms and signs involving the digestive system and abdomen	53	74	7,582.53	0.85%
00532	West Volusia Hospital Authority	06.07	Nerve, nerve root and plexus disorders	5	6	6,399.50	0.72%
00532	West Volusia Hospital Authority	13.05	Other joint disorders	37	56	5,968.36	0.67%
00532	West Volusia Hospital Authority	12.01	Infections of the skin and subcutaneous tissue	7	10	5,786.81	0.65%
00532	West Volusia Hospital Authority	21.15	Persons with potential health hazards related to family and personal history...	21	27	5,154.38	0.58%
00532	West Volusia Hospital Authority	03.03	Aplastic and other anemias and other bone marrow failure syndromes	17	28	5,132.91	0.58%
00532	West Volusia Hospital Authority	19.22	Complications of surgical and medical care, not elsewhere classified	2	4	5,017.11	0.56%
00532	West Volusia Hospital Authority	09.07	Cerebrovascular diseases	3	5	4,828.45	0.54%
00532	West Volusia Hospital Authority	02.05	Melanoma and other malignant neoplasms of skin	5	9	4,705.89	0.53%
00532	West Volusia Hospital Authority	19.18	Poisoning by, adverse effects of and underdosing of drugs, medicaments and...	2	8	4,559.65	0.51%
00532	West Volusia Hospital Authority	01.01	Intestinal infectious diseases	4	4	4,164.01	0.47%
00532	West Volusia Hospital Authority	13.13	Other soft tissue disorders	31	46	4,104.02	0.46%
00532	West Volusia Hospital Authority	05.05	Anxiety, dissociative, stress-related, somatoform and other nonpsychotic...	18	35	3,978.00	0.45%
00532	West Volusia Hospital Authority	18.08	General symptoms and signs	32	42	3,970.22	0.45%
00532	West Volusia Hospital Authority	09.04	Ischemic heart diseases	14	16	3,708.51	0.42%
00532	West Volusia Hospital Authority	11.05	Noninfective enteritis and colitis	7	16	3,622.57	0.41%
00532	West Volusia Hospital Authority	04.09	Metabolic disorders	41	51	3,477.81	0.39%
00532	West Volusia Hospital Authority	14.08	Disorders of breast	15	16	3,291.67	0.37%
00532	West Volusia Hospital Authority	07.06	Glaucoma	6	6	3,136.19	0.35%
00532	West Volusia Hospital Authority	11.07	Diseases of peritoneum and retroperitoneum	1	15	2,858.24	0.32%
00532	West Volusia Hospital Authority	02.06	Malignant neoplasms of mesothelial and soft tissue	1	11	2,845.34	0.32%
00532	West Volusia Hospital Authority	07.02	Disorders of conjunctiva	2	6	2,834.30	0.32%
00532	West Volusia Hospital Authority	11.08	Diseases of liver	10	13	2,379.33	0.27%
00532	West Volusia Hospital Authority	10.11	Other diseases of the respiratory system	9	23	2,377.95	0.27%
00532	West Volusia Hospital Authority	18.12	Abnormal findings on diagnostic imaging and in function studies, without...	21	22	2,200.24	0.25%

Requested by: ReportScheduler from p316 data [P316]

Generated at: 04:28:02 on 01 November 2022

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 10/1/2022 to 10/31/2022

Products: MM, DE, RX, VI

ClientId	Client Name	CategoryId	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	02.18	In situ neoplasms	1	1	2,029.24	0.23%
00532	West Volusia Hospital Authority	03.05	Other disorders of blood and blood-forming organs	8	11	1,990.33	0.22%
00532	West Volusia Hospital Authority	10.04	Other diseases of upper respiratory tract	6	8	1,871.77	0.21%
00532	West Volusia Hospital Authority	21.14	Persons encountering health services in other circumstances	3	4	1,520.51	0.17%
00532	West Volusia Hospital Authority	02.14	Malignant neoplasms of ill-defined, other secondary and unspecified sites	2	3	1,514.04	0.17%
00532	West Volusia Hospital Authority	06.11	Other disorders of the nervous system	6	10	1,512.59	0.17%
00532	West Volusia Hospital Authority	01.13	Viral hepatitis	7	8	1,511.14	0.17%
00532	West Volusia Hospital Authority	01.14	Human immunodeficiency virus [HIV] disease	6	14	1,509.44	0.17%
00532	West Volusia Hospital Authority	18.09	Abnormal findings on examination of blood, without diagnosis	18	21	1,395.95	0.16%
00532	West Volusia Hospital Authority	02.02	Malignant neoplasms of digestive organs	1	2	1,346.49	0.15%
00532	West Volusia Hospital Authority	21.08	Persons encountering health services in circumstances related to reproduction	5	12	1,334.66	0.15%
00532	West Volusia Hospital Authority	18.03	Symptoms and signs involving the skin and subcutaneous tissue	7	10	1,331.95	0.15%
00532	West Volusia Hospital Authority	14.02	Renal tubulo-interstitial diseases	2	2	1,303.19	0.15%
00532	West Volusia Hospital Authority	02.17	Malignant neoplasms of lymphoid, hematopoietic and related tissue	2	2	1,183.52	0.13%
00532	West Volusia Hospital Authority	18.06	Symptoms and signs involving cognition, perception, emotional state and...	8	12	1,182.97	0.13%
00532	West Volusia Hospital Authority	21.09	Encounters for other specific health care	9	16	1,181.68	0.13%
00532	West Volusia Hospital Authority	18.11	Abnormal findings on examination of other body fluids, substances and...	6	8	1,071.53	0.12%
00532	West Volusia Hospital Authority	04.04	Disorders of other endocrine glands	5	6	1,023.05	0.12%
00532	West Volusia Hospital Authority	03.04	Coagulation defects, purpura and other hemorrhagic conditions	4	9	1,011.61	0.11%
00532	West Volusia Hospital Authority	18.05	Symptoms and signs involving the genitourinary system	18	21	1,008.85	0.11%
00532	West Volusia Hospital Authority	19.09	Injuries to the knee and lower leg	6	11	989.68	0.11%
00532	West Volusia Hospital Authority	01.16	Mycoses	8	14	971.45	0.11%
00532	West Volusia Hospital Authority	14.05	Other disorders of kidney and ureter	7	10	934.81	0.11%
00532	West Volusia Hospital Authority	21.07	Persons with potential health hazards related to communicable diseases	5	8	921.38	0.10%
00532	West Volusia Hospital Authority	02.10	Malignant neoplasms of male genital organs	3	6	886.82	0.10%
00532	West Volusia Hospital Authority	13.08	Deforming dorsopathies	8	8	879.91	0.10%
00532	West Volusia Hospital Authority	12.09	Other disorders of the skin and subcutaneous tissue	2	8	785.49	0.09%
00532	West Volusia Hospital Authority	13.03	Inflammatory polyarthropathies	7	9	729.88	0.08%
00532	West Volusia Hospital Authority	04.07	Other nutritional deficiencies	9	10	729.30	0.08%
00532	West Volusia Hospital Authority	13.11	Disorders of muscles	2	3	722.08	0.08%

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Generated at: 04:28:02 on 01 November 2022

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Products: MM, DE, RX, VI

ClientId	Client Name	CategoryId	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	02.20	Neoplasms of uncertain behavior, polycythemia vera and myelodysplastic...	5	8	671.33	0.08%
00532	West Volusia Hospital Authority	18.04	Symptoms and signs involving the nervous and musculoskeletal systems	3	4	661.88	0.07%
00532	West Volusia Hospital Authority	10.07	Other respiratory diseases principally affecting the interstitium	3	6	611.86	0.07%
00532	West Volusia Hospital Authority	05.01	Mental disorders due to known physiological conditions	1	5	595.65	0.07%
00532	West Volusia Hospital Authority	14.06	Other diseases of the urinary system	5	6	573.18	0.06%
00532	West Volusia Hospital Authority	19.20	Other and unspecified effects of external causes	2	2	449.52	0.05%
00532	West Volusia Hospital Authority	19.10	Injuries to the ankle and foot	7	8	440.16	0.05%
00532	West Volusia Hospital Authority	08.04	Other disorders of ear	1	1	403.64	0.05%
00532	West Volusia Hospital Authority	13.07	Systemic connective tissue disorders	3	4	371.57	0.04%
00532	West Volusia Hospital Authority	05.06	Behavioral syndromes associated with physiological disturbances and...	2	3	353.52	0.04%
00532	West Volusia Hospital Authority	13.14	Disorders of bone density and structure	6	7	344.63	0.04%
00532	West Volusia Hospital Authority	15.06	Complications of labor and delivery	2	2	331.44	0.04%
00532	West Volusia Hospital Authority	08.01	Diseases of external ear	2	2	314.44	0.04%
00532	West Volusia Hospital Authority	09.02	Chronic rheumatic heart diseases	2	2	314.32	0.04%
00532	West Volusia Hospital Authority	15.04	Other maternal disorders predominantly related to pregnancy	1	3	310.67	0.03%
00532	West Volusia Hospital Authority	14.07	Diseases of male genital organs	3	4	294.46	0.03%
00532	West Volusia Hospital Authority	07.03	Disorders of sclera, cornea, iris and ciliary body	2	2	283.09	0.03%
00532	West Volusia Hospital Authority	15.01	Pregnancy with abortive outcome	2	4	279.71	0.03%
00532	West Volusia Hospital Authority	18.07	Symptoms and signs involving speech and voice	1	3	279.26	0.03%
00532	West Volusia Hospital Authority	19.03	Injuries to the thorax	3	3	278.44	0.03%
00532	West Volusia Hospital Authority	01.21	Bacterial and viral infectious agents	2	3	273.89	0.03%
00532	West Volusia Hospital Authority	06.08	Polyneuropathies and other disorders of the peripheral nervous system	2	2	267.02	0.03%
00532	West Volusia Hospital Authority	08.02	Diseases of middle ear and mastoid	2	2	259.12	0.03%
00532	West Volusia Hospital Authority	19.01	Injuries to the head	4	4	234.68	0.03%
00532	West Volusia Hospital Authority	06.04	Other degenerative diseases of the nervous system	1	2	232.28	0.03%
00532	West Volusia Hospital Authority	13.15	Other osteopathies	1	1	230.29	0.03%
00532	West Volusia Hospital Authority	14.04	Urolithiasis	3	4	222.34	0.03%
00532	West Volusia Hospital Authority	11.01	Diseases of oral cavity and salivary glands	2	2	219.89	0.02%
00532	West Volusia Hospital Authority	14.09	Inflammatory diseases of female pelvic organs	1	1	199.29	0.02%
00532	West Volusia Hospital Authority	12.04	Papulosquamous disorders	2	2	198.87	0.02%

Requested by: ReportScheduler from p316 data [P316]

Generated at: 04:28:02 on 01 November 2022

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 Paid Date: 10/1/2022 to 10/31/2022

Products: MM, DE, RX, VI

ClientId	Client Name	CategoryId	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	01.22	Other infectious diseases	1	2	194.64	0.02%
00532	West Volusia Hospital Authority	06.05	Demyelinating diseases of the central nervous system	1	2	175.13	0.02%
00532	West Volusia Hospital Authority	19.07	Injuries to the wrist, hand and fingers	2	2	171.11	0.02%
00532	West Volusia Hospital Authority	12.03	Dermatitis and eczema	1	4	169.65	0.02%
00532	West Volusia Hospital Authority	19.04	Injuries to the abdomen, lower back, lumbar spine, pelvis and external genitals	1	1	158.84	0.02%
00532	West Volusia Hospital Authority	12.07	Disorders of skin appendages	2	2	153.48	0.02%
00532	West Volusia Hospital Authority	15.08	Complications predominantly related to the puerperium	1	1	152.84	0.02%
00532	West Volusia Hospital Authority	02.01	Malignant neoplasms of lip, oral cavity and pharynx	1	2	141.41	0.02%
00532	West Volusia Hospital Authority	17.03	Congenital malformations of the circulatory system	1	1	138.73	0.02%
00532	West Volusia Hospital Authority	07.11	Other disorders of eye and adnexa	1	1	133.51	0.02%
00532	West Volusia Hospital Authority	07.07	Disorders of vitreous body and globe	1	1	126.92	0.01%
00532	West Volusia Hospital Authority	02.22	Neoplasms of unspecified behavior	1	1	116.77	0.01%
00532	West Volusia Hospital Authority	19.02	Injuries to the neck	1	1	115.75	0.01%
00532	West Volusia Hospital Authority	18.10	Abnormal findings on examination of urine, without diagnosis	2	2	114.16	0.01%
00532	West Volusia Hospital Authority	10.09	Other diseases of the pleura	2	2	113.99	0.01%
00532	West Volusia Hospital Authority	01.05	Infections with a predominantly sexual mode of transmission	1	1	103.14	0.01%
00532	West Volusia Hospital Authority	06.03	Extrapyramidal and movement disorders	1	1	98.77	0.01%
00532	West Volusia Hospital Authority	19.21	Certain early complications of trauma	1	1	71.59	0.01%
00532	West Volusia Hospital Authority	19.14	Burns and corrosions of external body surface, specified by site	1	1	71.22	0.01%
00532	West Volusia Hospital Authority	21.10	Persons with potential health hazards related to socioeconomic and...	1	1	67.26	0.02%
00532	West Volusia Hospital Authority	07.09	Disorders of ocular muscles, binocular movement, accommodation and...	1	1	64.60	0.01%
00532	West Volusia Hospital Authority	10.03	Other acute lower respiratory infections	1	1	53.42	0.01%
00532	West Volusia Hospital Authority	18.13	Abnormal tumor markers	1	1	40.88	0.00%
00532	West Volusia Hospital Authority	10.01	Acute upper respiratory infections	1	1	39.35	0.00%
00532	West Volusia Hospital Authority	19.05	Injuries to the shoulder and upper arm	1	1	37.44	0.00%
00532	West Volusia Hospital Authority	05.10	Behavioral and emotional disorders with onset usually occurring in childhood...	1	1	33.63	0.00%
00532	West Volusia Hospital Authority	21.12	Blood type	1	1	24.95	0.00%
00532	West Volusia Hospital Authority	15.05	Maternal care related to the fetus and amniotic cavity and possible delivery...	1	1	16.73	0.00%
00532	West Volusia Hospital Authority	21.16	Weeks of Gestation	1	1	13.90	0.00%
				1464	2338	888,511.96	100.00%

Requested by: ReportScheduler from p316 data [P316]

Generated at: 04:28:04 on 01 November 2022

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 10/1/2022 to 10/31/2022

Products: MM, DE, RX, VI

ClientId	Client Name	CategoryId	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	11.06	Other diseases of intestines	32	75	98,654.04	11.10%
00532	West Volusia Hospital Authority	22.1	Emergency Use 2019-nCoVacute respiratory disease	5	8	58,751.46	6.61%
00532	West Volusia Hospital Authority	01.04	Other bacterial diseases	8	12	51,023.96	5.74%
00532	West Volusia Hospital Authority	02.08	Malignant neoplasms of breast	11	44	48,569.78	5.47%
00532	West Volusia Hospital Authority	02.03	Malignant neoplasms of respiratory and intrathoracic organs	3	10	40,202.35	4.52%
00532	West Volusia Hospital Authority	02.09	Malignant neoplasms of female genital organs	1	9	33,974.34	3.82%
00532	West Volusia Hospital Authority	14.03	Acute kidney failure and chronic kidney disease	32	109	33,156.78	3.73%
00532	West Volusia Hospital Authority	21.01	Persons encountering health services for examinations	176	221	31,839.47	3.58%
00532	West Volusia Hospital Authority	02.19	Benign neoplasms, except benign neuroendocrine tumors	20	29	25,974.22	2.92%
00532	West Volusia Hospital Authority	09.08	Diseases of arteries, arterioles and capillaries	5	7	23,234.47	2.61%
00532	West Volusia Hospital Authority	09.03	Hypertensive diseases	44	73	22,949.01	2.58%
00532	West Volusia Hospital Authority	09.06	Other forms of heart disease	34	51	18,927.99	2.13%
00532	West Volusia Hospital Authority	14.10	Noninflammatory disorders of female genital tract	19	29	16,372.88	1.84%
00532	West Volusia Hospital Authority	04.01	Disorders of thyroid gland	18	23	15,398.11	1.73%
00532	West Volusia Hospital Authority	18.01	Symptoms and signs involving the circulatory and respiratory systems	52	76	15,233.81	1.71%
00532	West Volusia Hospital Authority	05.02	Mental and behavioral disorders due to psychoactive substance use	6	6	13,481.74	1.52%
00532	West Volusia Hospital Authority	04.02	Diabetes mellitus	78	99	12,605.50	1.42%
00532	West Volusia Hospital Authority	11.09	Disorders of gallbladder, biliary tract and pancreas	6	15	12,388.47	1.39%
00532	West Volusia Hospital Authority	11.04	Hernia	8	10	12,271.62	1.38%
00532	West Volusia Hospital Authority	02.13	Malignant neoplasms of thyroid and other endocrine glands	2	4	11,937.40	1.34%
00532	West Volusia Hospital Authority	10.05	Chronic lower respiratory diseases	19	47	11,779.60	1.33%
00532	West Volusia Hospital Authority	13.04	Osteoarthritis	13	38	10,741.94	1.21%
00532	West Volusia Hospital Authority	13.09	Spondylopathies	23	42	10,603.79	1.19%
00532	West Volusia Hospital Authority	19.08	Injuries to the hip and thigh	2	7	9,965.57	1.12%
00532	West Volusia Hospital Authority	05.03	Schizophrenia, schizotypal, delusional, and other non-mood psychotic disorders	4	4	9,759.69	1.10%
00532	West Volusia Hospital Authority	05.04	Mood [affective] disorders	50	91	9,751.73	1.10%
00532	West Volusia Hospital Authority	11.02	Diseases of esophagus, stomach and duodenum	34	51	9,471.57	1.07%
00532	West Volusia Hospital Authority	11.10	Other diseases of the digestive system	4	8	9,101.55	1.02%
00532	West Volusia Hospital Authority	10.02	Influenza and pneumonia	2	8	8,873.66	1.00%
00532	West Volusia Hospital Authority	09.09	Diseases of veins, lymphatic vessels and lymph nodes, not elsewhere classified	9	13	8,283.00	0.93%

Requested by: ReportScheduler from p316 data [P316]

Generated at: 04:28:24 on 01 November 2022

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 10/1/2022 to 10/31/2022

Products: MM, DE, RX, VI

ClientId	Client Name	CategoryId	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	09.05	Pulmonary heart disease and diseases of pulmonary circulation	4	9	8,249.40	0.93%
00532	West Volusia Hospital Authority	13.10	Other dorsopathies	33	66	7,797.35	0.88%
00532	West Volusia Hospital Authority	06.06	Episodic and paroxysmal disorders	22	32	7,786.54	0.88%
00532	West Volusia Hospital Authority	03.01	Nutritional anemias	21	42	7,695.05	0.87%
00532	West Volusia Hospital Authority	07.04	Disorders of lens	8	11	7,686.05	0.87%
00532	West Volusia Hospital Authority	18.02	Symptoms and signs involving the digestive system and abdomen	53	74	7,582.53	0.85%
00532	West Volusia Hospital Authority	06.07	Nerve, nerve root and plexus disorders	5	6	6,399.50	0.72%
00532	West Volusia Hospital Authority	13.05	Other joint disorders	37	56	5,968.36	0.67%
00532	West Volusia Hospital Authority	12.01	Infections of the skin and subcutaneous tissue	7	10	5,786.81	0.65%
00532	West Volusia Hospital Authority	21.15	Persons with potential health hazards related to family and personal history...	21	27	5,154.38	0.58%
00532	West Volusia Hospital Authority	03.03	Aplastic and other anemias and other bone marrow failure syndromes	17	28	5,132.91	0.58%
00532	West Volusia Hospital Authority	19.22	Complications of surgical and medical care, not elsewhere classified	2	4	5,017.11	0.56%
00532	West Volusia Hospital Authority	09.07	Cerebrovascular diseases	3	5	4,828.45	0.54%
00532	West Volusia Hospital Authority	02.05	Melanoma and other malignant neoplasms of skin	5	9	4,705.89	0.53%
00532	West Volusia Hospital Authority	19.18	Poisoning by, adverse effects of and underdosing of drugs, medicaments and...	2	8	4,559.65	0.51%
00532	West Volusia Hospital Authority	01.01	Intestinal infectious diseases	4	4	4,164.01	0.47%
00532	West Volusia Hospital Authority	13.13	Other soft tissue disorders	31	46	4,104.02	0.46%
00532	West Volusia Hospital Authority	05.05	Anxiety, dissociative, stress-related, somatoform and other nonpsychotic...	18	35	3,978.00	0.45%
00532	West Volusia Hospital Authority	18.08	General symptoms and signs	32	42	3,970.22	0.45%
00532	West Volusia Hospital Authority	09.04	Ischemic heart diseases	14	16	3,708.51	0.42%
00532	West Volusia Hospital Authority	11.05	Noninfective enteritis and colitis	7	16	3,622.57	0.41%
00532	West Volusia Hospital Authority	04.09	Metabolic disorders	41	51	3,477.81	0.39%
00532	West Volusia Hospital Authority	14.08	Disorders of breast	15	16	3,291.67	0.37%
00532	West Volusia Hospital Authority	07.06	Glaucoma	6	6	3,136.19	0.35%
00532	West Volusia Hospital Authority	11.07	Diseases of peritoneum and retroperitoneum	1	15	2,858.24	0.32%
00532	West Volusia Hospital Authority	02.06	Malignant neoplasms of mesothelial and soft tissue	1	11	2,845.34	0.32%
00532	West Volusia Hospital Authority	07.02	Disorders of conjunctiva	2	6	2,834.30	0.32%
00532	West Volusia Hospital Authority	11.08	Diseases of liver	10	13	2,379.33	0.27%
00532	West Volusia Hospital Authority	10.11	Other diseases of the respiratory system	9	23	2,377.95	0.27%
00532	West Volusia Hospital Authority	18.12	Abnormal findings on diagnostic imaging and in function studies, without...	21	22	2,200.24	0.25%

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Products: MM, DE, RX, VI

ClientId	Client Name	CategoryId	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	02.18	In situ neoplasms	1	1	2,029.24	0.23%
00532	West Volusia Hospital Authority	03.05	Other disorders of blood and blood-forming organs	8	11	1,990.33	0.22%
00532	West Volusia Hospital Authority	10.04	Other diseases of upper respiratory tract	6	8	1,871.77	0.21%
00532	West Volusia Hospital Authority	21.14	Persons encountering health services in other circumstances	3	4	1,520.51	0.17%
00532	West Volusia Hospital Authority	02.14	Malignant neoplasms of ill-defined, other secondary and unspecified sites	2	3	1,514.04	0.17%
00532	West Volusia Hospital Authority	06.11	Other disorders of the nervous system	6	10	1,512.59	0.17%
00532	West Volusia Hospital Authority	01.13	Viral hepatitis	7	8	1,511.14	0.17%
00532	West Volusia Hospital Authority	01.14	Human immunodeficiency virus [HIV] disease	6	14	1,509.44	0.17%
00532	West Volusia Hospital Authority	18.09	Abnormal findings on examination of blood, without diagnosis	18	21	1,395.95	0.16%
00532	West Volusia Hospital Authority	02.02	Malignant neoplasms of digestive organs	1	2	1,346.49	0.15%
00532	West Volusia Hospital Authority	21.08	Persons encountering health services in circumstances related to reproduction	5	12	1,334.66	0.15%
00532	West Volusia Hospital Authority	18.03	Symptoms and signs involving the skin and subcutaneous tissue	7	10	1,331.95	0.15%
00532	West Volusia Hospital Authority	14.02	Renal tubulo-interstitial diseases	2	2	1,303.19	0.15%
00532	West Volusia Hospital Authority	02.17	Malignant neoplasms of lymphoid, hematopoietic and related tissue	2	2	1,183.52	0.13%
00532	West Volusia Hospital Authority	18.06	Symptoms and signs involving cognition, perception, emotional state and...	8	12	1,182.97	0.13%
00532	West Volusia Hospital Authority	21.09	Encounters for other specific health care	9	16	1,181.68	0.13%
00532	West Volusia Hospital Authority	18.11	Abnormal findings on examination of other body fluids, substances and...	6	8	1,071.53	0.12%
00532	West Volusia Hospital Authority	04.04	Disorders of other endocrine glands	5	6	1,023.05	0.12%
00532	West Volusia Hospital Authority	03.04	Coagulation defects, purpura and other hemorrhagic conditions	4	9	1,011.61	0.11%
00532	West Volusia Hospital Authority	18.05	Symptoms and signs involving the genitourinary system	18	21	1,008.85	0.11%
00532	West Volusia Hospital Authority	19.09	Injuries to the knee and lower leg	6	11	989.68	0.11%
00532	West Volusia Hospital Authority	01.16	Mycoses	8	14	971.45	0.11%
00532	West Volusia Hospital Authority	14.05	Other disorders of kidney and ureter	7	10	934.81	0.11%
00532	West Volusia Hospital Authority	21.07	Persons with potential health hazards related to communicable diseases	5	8	921.38	0.10%
00532	West Volusia Hospital Authority	02.10	Malignant neoplasms of male genital organs	3	6	886.82	0.10%
00532	West Volusia Hospital Authority	13.08	Deforming dorsopathies	8	8	879.91	0.10%
00532	West Volusia Hospital Authority	12.09	Other disorders of the skin and subcutaneous tissue	2	8	785.49	0.09%
00532	West Volusia Hospital Authority	13.03	Inflammatory polyarthropathies	7	9	729.88	0.08%
00532	West Volusia Hospital Authority	04.07	Other nutritional deficiencies	9	10	729.30	0.08%
00532	West Volusia Hospital Authority	13.11	Disorders of muscles	2	3	722.08	0.08%

Requested by: ReportScheduler from p316 data [P316]

Generated at: 04:28:24 on 01 November 2022

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 10/1/2022 to 10/31/2022

Products: MM, DE, RX, VI

ClientId	Client Name	CategoryId	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	02.20	Neoplasms of uncertain behavior, polycythemia vera and myelodysplastic...	5	8	671.33	0.08%
00532	West Volusia Hospital Authority	18.04	Symptoms and signs involving the nervous and musculoskeletal systems	3	4	661.88	0.07%
00532	West Volusia Hospital Authority	10.07	Other respiratory diseases principally affecting the interstitium	3	6	611.86	0.07%
00532	West Volusia Hospital Authority	05.01	Mental disorders due to known physiological conditions	1	5	595.65	0.07%
00532	West Volusia Hospital Authority	14.06	Other diseases of the urinary system	5	6	573.18	0.06%
00532	West Volusia Hospital Authority	19.20	Other and unspecified effects of external causes	2	2	449.52	0.05%
00532	West Volusia Hospital Authority	19.10	Injuries to the ankle and foot	7	8	440.16	0.05%
00532	West Volusia Hospital Authority	08.04	Other disorders of ear	1	1	403.64	0.05%
00532	West Volusia Hospital Authority	13.07	Systemic connective tissue disorders	3	4	371.57	0.04%
00532	West Volusia Hospital Authority	05.06	Behavioral syndromes associated with physiological disturbances and...	2	3	353.52	0.04%
00532	West Volusia Hospital Authority	13.14	Disorders of bone density and structure	6	7	344.63	0.04%
00532	West Volusia Hospital Authority	15.06	Complications of labor and delivery	2	2	331.44	0.04%
00532	West Volusia Hospital Authority	08.01	Diseases of external ear	2	2	314.44	0.04%
00532	West Volusia Hospital Authority	09.02	Chronic rheumatic heart diseases	2	2	314.32	0.04%
00532	West Volusia Hospital Authority	15.04	Other maternal disorders predominantly related to pregnancy	1	3	310.67	0.03%
00532	West Volusia Hospital Authority	14.07	Diseases of male genital organs	3	4	294.46	0.03%
00532	West Volusia Hospital Authority	07.03	Disorders of sclera, cornea, iris and ciliary body	2	2	283.09	0.03%
00532	West Volusia Hospital Authority	15.01	Pregnancy with abortive outcome	2	4	279.71	0.03%
00532	West Volusia Hospital Authority	18.07	Symptoms and signs involving speech and voice	1	3	279.26	0.03%
00532	West Volusia Hospital Authority	19.03	Injuries to the thorax	3	3	278.44	0.03%
00532	West Volusia Hospital Authority	01.21	Bacterial and viral infectious agents	2	3	273.89	0.03%
00532	West Volusia Hospital Authority	06.08	Polyneuropathies and other disorders of the peripheral nervous system	2	2	267.02	0.03%
00532	West Volusia Hospital Authority	08.02	Diseases of middle ear and mastoid	2	2	259.12	0.03%
00532	West Volusia Hospital Authority	19.01	Injuries to the head	4	4	234.68	0.03%
00532	West Volusia Hospital Authority	06.04	Other degenerative diseases of the nervous system	1	2	232.28	0.03%
00532	West Volusia Hospital Authority	13.15	Other osteopathies	1	1	230.29	0.03%
00532	West Volusia Hospital Authority	14.04	Urolithiasis	3	4	222.34	0.03%
00532	West Volusia Hospital Authority	11.01	Diseases of oral cavity and salivary glands	2	2	219.89	0.02%
00532	West Volusia Hospital Authority	14.09	Inflammatory diseases of female pelvic organs	1	1	199.29	0.02%
00532	West Volusia Hospital Authority	12.04	Papulosquamous disorders	2	2	198.87	0.02%

Requested by: ReportScheduler from p316 data [P316]

Generated at: 04:28:24 on 01 November 2022

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 10/1/2022 to 10/31/2022

Products: MM, DE, RX, VI

ClientId	Client Name	CategoryId	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	01.22	Other infectious diseases	1	2	194.64	0.02%
00532	West Volusia Hospital Authority	06.05	Demyelinating diseases of the central nervous system	1	2	175.13	0.02%
00532	West Volusia Hospital Authority	19.07	Injuries to the wrist, hand and fingers	2	2	171.11	0.02%
00532	West Volusia Hospital Authority	12.03	Dermatitis and eczema	1	4	169.65	0.02%
00532	West Volusia Hospital Authority	19.04	Injuries to the abdomen, lower back, lumbar spine, pelvis and external genitals	1	1	158.84	0.02%
00532	West Volusia Hospital Authority	12.07	Disorders of skin appendages	2	2	153.48	0.02%
00532	West Volusia Hospital Authority	15.08	Complications predominantly related to the puerperium	1	1	152.84	0.02%
00532	West Volusia Hospital Authority	02.01	Malignant neoplasms of lip, oral cavity and pharynx	1	2	141.41	0.02%
00532	West Volusia Hospital Authority	17.03	Congenital malformations of the circulatory system	1	1	138.73	0.02%
00532	West Volusia Hospital Authority	07.11	Other disorders of eye and adnexa	1	1	133.51	0.02%
00532	West Volusia Hospital Authority	07.07	Disorders of vitreous body and globe	1	1	126.92	0.01%
00532	West Volusia Hospital Authority	02.22	Neoplasms of unspecified behavior	1	1	116.77	0.01%
00532	West Volusia Hospital Authority	19.02	Injuries to the neck	1	1	115.75	0.01%
00532	West Volusia Hospital Authority	18.10	Abnormal findings on examination of urine, without diagnosis	2	2	114.16	0.01%
00532	West Volusia Hospital Authority	10.09	Other diseases of the pleura	2	2	113.99	0.01%
00532	West Volusia Hospital Authority	01.05	Infections with a predominantly sexual mode of transmission	1	1	103.14	0.01%
00532	West Volusia Hospital Authority	06.03	Extrapyramidal and movement disorders	1	1	98.77	0.01%
00532	West Volusia Hospital Authority	19.21	Certain early complications of trauma	1	1	71.59	0.01%
00532	West Volusia Hospital Authority	19.14	Burns and corrosions of external body surface, specified by site	1	1	71.22	0.01%
00532	West Volusia Hospital Authority	21.10	Persons with potential health hazards related to socioeconomic and...	1	1	67.26	0.02%
00532	West Volusia Hospital Authority	07.09	Disorders of ocular muscles, binocular movement, accommodation and...	1	1	64.60	0.01%
00532	West Volusia Hospital Authority	10.03	Other acute lower respiratory infections	1	1	53.42	0.01%
00532	West Volusia Hospital Authority	18.13	Abnormal tumor markers	1	1	40.88	0.00%
00532	West Volusia Hospital Authority	10.01	Acute upper respiratory infections	1	1	39.35	0.00%
00532	West Volusia Hospital Authority	19.05	Injuries to the shoulder and upper arm	1	1	37.44	0.00%
00532	West Volusia Hospital Authority	05.10	Behavioral and emotional disorders with onset usually occurring in childhood...	1	1	33.63	0.00%
00532	West Volusia Hospital Authority	21.12	Blood type	1	1	24.95	0.00%
00532	West Volusia Hospital Authority	15.05	Maternal care related to the fetus and amniotic cavity and possible delivery...	1	1	16.73	0.00%
00532	West Volusia Hospital Authority	21.16	Weeks of Gestation	1	1	13.90	0.00%
				1464	2338	888,511.96	100.00%



Summary of Claims Paid By Location

Block of Business ID: EBMSI
Client ID: 00532

Paid Date: 10/1/2022 to 10/31/2022

Description	Claims	Medical	Dental	Vision	Prescription	Disability	Total Paid
00532-West Volusia Hospital Authority							
DeLand	1	0.00	0.00	0.00	0.00	0.00	0.00
miCareDeLand	1932	366,085.17	0.00	0.00	0.00	0.00	366,085.17
miCareDelton	1836	495,712.07	0.00	0.00	0.00	0.00	495,712.07
miCarePierse	143	26,714.72	0.00	0.00	0.00	0.00	26,714.72
00532 Totals:	3912	888,511.96	0.00	0.00	0.00	0.00	888,511.96



Summary of Claims Paid By Location

Block of Business ID: EBMSI
Client ID: 00532

Paid Date: 10/1/2022 to 10/31/2022

Description	Claims	Medical	Dental	Vision	Prescription	Disability	Total Paid
00532-West Volusia Hospital Authority							
DeLand	1	0.00	0.00	0.00	0.00	0.00	0.00
miCareDeLand	1932	366,085.17	0.00	0.00	0.00	0.00	366,085.17
miCareDelton	1836	495,712.07	0.00	0.00	0.00	0.00	495,712.07
miCarePierse	143	26,714.72	0.00	0.00	0.00	0.00	26,714.72
00532 Totals:	3912	888,511.96	0.00	0.00	0.00	0.00	888,511.96



Top Providers by Paid Amount for Tins: '204552956'

Block of Business ID: EBMSI
Client ID: 00532

Paid Date: 10/1/2022 to 10/31/2022

Tin	NPI	Provider	City	State	Specialty	Claim Count	Billed Charges	Over UCR	PPO Discount	Allowed	Plan Paid	Patient Resp
20-4552956	1942540356	Micare LLC	Billings	MT	Clinic	641	0.00	0.00	0.00	0.00	0.00	0.00



Top Providers by Paid Amount for Tins: '204552956'

Block of Business ID: EBMSI
Client ID: 00532

Paid Date: 10/1/2022 to 10/31/2022

Tin	NPI	Provider	City	State	Specialty	Claim Count	Billed Charges	Over UCR	PPO Discount	Allowed	Plan Paid	Patient Resp
20-4552956	1942540356	Micare LLC	Billings	MT	Clinic	641	0.00	0.00	0.00	0.00	0.00	0.00



CLAIMS PAID BY MONTH

Paid Date: 10/1/22 to 10/31/22

Location Name	Month	Hospital	Laboratory	PCP	Specialty	Facility Physician	Total Claims Count	Total Paid Claims	Total Fixed Costs	Employee Count	PEPM Cost/ Employee	Hospital PEPM	Lab PEPM	PCP PEPM	Specialty PEPM	Facility PEPM
00532 - West Volusia Hospital Authority																
DeLand	10-2022	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
miCareDeLand	10-2022	\$220,706.47	\$17,765.12	\$0.00	\$127,613.58	\$0.00	1926	\$366,085.17	\$0.00	755	\$484.88	\$292.33	\$23.53	\$0.00	\$169.02	\$0.00
	Subtotal:	\$220,706.47	\$17,765.12	\$0.00	\$127,613.58	\$0.00	1926	\$366,085.17	\$0.00	755	\$484.88	\$292.33	\$23.53	\$0.00	\$169.02	\$0.00
miCareDelton	10-2022	\$268,532.42	\$25,763.65	\$0.00	\$201,221.15	\$0.00	1825	\$495,517.22	\$0.00	557	\$889.62	\$482.10	\$46.25	\$0.00	\$361.26	\$0.00
	Subtotal:	\$268,532.42	\$25,763.65	\$0.00	\$201,221.15	\$0.00	1825	\$495,517.22	\$0.00	557	\$889.62	\$482.10	\$46.25	\$0.00	\$361.26	\$0.00
miCarePierse	10-2022	\$15,567.57	\$1,544.48	\$0.00	\$9,602.67	\$0.00	143	\$26,714.72	\$0.00	75	\$356.20	\$207.57	\$20.59	\$0.00	\$128.04	\$0.00
	Subtotal:	\$15,567.57	\$1,544.48	\$0.00	\$9,602.67	\$0.00	143	\$26,714.72	\$0.00	75	\$356.20	\$207.57	\$20.59	\$0.00	\$128.04	\$0.00
N/A	10-2022	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	16	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	16	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total:		\$504,806.46	\$45,073.25	\$0.00	\$338,437.40	\$0.00	3911	\$888,317.11	\$0.00	1387	\$640.46	\$363.96	\$32.50	\$0.00	\$244.01	\$0.00

Parameters

Beginning Location:

Ending Location:

Paid Date: 10/1/2022-10/31/2022

Reporting Period: CLIENTYTD

Location: 000-zzzzz

** Census Count Comments: Membership is counted per location, per department, or per p



WVHA miCare Clinic Deland and Deltona

October 2022 Report

miCare Utilization and Capacity

miCare Utilization and Capacity

	Total Available Hours	Total Utilized Hours	% Of Total Available Hours	Total Unscheduled Hours	% Of Total Unscheduled Hours
Deland					
2022	212	162	76%	50	24%

	Total Available Hours	Total Utilized Hours	% Of Total Available Hours	Total Unscheduled Hours	% Of Total Unscheduled Hours
Deltona					
2022	160	135	85%	25	15%

	Total Available Hours	Total Utilized Hours	% Of Total Available Hours	Total Unscheduled Hours	% Of Total Unscheduled Hours
Deland and Deltona					
2022	372	297	81%	75	20%

Total Hours Available: Total hours available for members to schedule, minus scheduled Admin Time

% Total Utilized Hours: Total time that has been scheduled (including "no-shows" since this time was unavailable for other members to schedule an appointment)

miCare Utilization by Day of the Week

	Monday	Tuesday	Wednesday	Thursday	Friday
Deland					
2022	65%	95%	76%	75%	77%

	Monday	Tuesday	Wednesday	Thursday	Friday
Deltona					
2022	79%	88%		79%	92%



Key Insights:

- The Utilization and Capacity measures the mid-level practitioner (Physician Assistant/Nurse Practitioner) time available to provide direct patient care. This data does not directly correlate with the visit type frequency report later in the report.
- The Utilization Capacity measures the clinician's scheduled availability to the amount of time used to meet patient appointments.
- Between the two clinics 81% of the available clinician capacity was used for scheduled appointments; 20% of clinician time was available for walk-ins and other unscheduled patient care activities
- "No Shows" is where patient didn't attend their scheduled clinic appointment
 - DeLand - 7%
 - Deltona - 12%

Such no shows create systematic "waste" since this scheduled appointment slot was not available to other health card members

- Administrative Time (chart reviews, medication follow-ups, referrals, provider-to-provider communication; etc.) represent approx. 2% of total capacity and is in line with industry standard for this type of patient care model

miCare Member Migration

October 2022

	Total Unique Patients with Appointments	Total Eligible Membership	Penetration of Membership (%)
Total	650	1,368	48%

*The data above represents unique members who have completed clinic visits or lab appointments. Several health card members have had multiple encounters for the month



Visit Type Frequency

Deland

#	Visit Type Description	Visit Count	% of Total
1	Medication Pick Up	547	54%
2	Lab Ordered by a miCare Provider	101	10%
3	Recheck/ Follow-Up	63	6%
4	Phone Recheck	36	4%
4	Regular Visit, 1-2 Issues/Medications	36	4%
6	Hospital Follow-up	34	3%
7	Lab Ordered by a Non-miCare Provider	33	3%
8	1st Clinic Visit	29	3%
9	Physical/Well Exams (Women/Men 18 and over)	26	3%
10	Med Pick Up Pt Assist Program	24	2%
11	Immunization/Shot	22	2%
12	Sick/Urgent	14	1%
13	Chronic Disease Mgmt	11	1%
13	Regular Visit, 3+ Issues/Medications	11	1%
15	Nurse Visit	7	1%
15	Phone Regular Visit	7	1%
17	Phone Sick/Urgent	6	1%
18	Phone Regular Visit 3+	2	0%
19	Procedure	1	0%
Overall - Total		1,010	

Location	Visit Count	% of Total
Onsite	975	97%
Telephone	35	3%
Overall - Total	1,010	



Visit Type Frequency

Deltona

#	Visit Type Description	Visit Count	% of Total
1	Recheck/ Follow-Up	101	25%
2	Lab Ordered by a miCare Provider	96	23%
3	Phone Recheck	34	8%
4	Physical/Well Exams (Women/Men 18 and over)	33	8%
5	Regular Visit, 1-2 Issues/Medications	26	6%
6	Chronic Disease Mgmt	17	4%
7	Immunization/Shot	16	4%
7	Med Pick Up Pt Assist Program	16	4%
9	1st Clinic Visit	15	4%
10	Lab Ordered by a Non-miCare Provider	12	3%
11	Hospital Follow-up	11	3%
12	Nurse Visit	9	2%
13	Sick/Urgent	8	2%
14	Phone Regular Visit	7	2%
15	Phone Sick/Urgent	4	1%
16	Phone Regular Visit 3+	2	0%
17	Procedure	1	0%
17	Regular Visit, 3+ Issues/Medications	1	0%
Overall - Total		409	

Location	Visit Count	% of Total
Onsite	389	95%
Telephone	20	5%
Overall - Total	409	

The data above includes all visits completed by the clinical team including Nurses, Phlebotomy, Nurse Practitioners, and Health Coaches.



PAP (Pharmacy Assistance Program)- WVHA Health Card Members

- The data below demonstrates pharmacy cost avoided for the WVHA for prescribed branded medications
- WVHA health card members can qualify for manufacture discounts and the ability to receive prescription branded medications with no out of pocket expense to health card members
- The WVHA miCare Clinic care coordinators work with patients to complete the necessary paperwork to qualify for the PAP (Pharmacy Assistance Program) through the pharmaceutical company

PAP Summary 10/1/2022-11/7/2022

	(Active Applications)	Monthly Savings for Oct 2022
Application Approved	337	\$149,751.00
Application Pending Approval	6	\$3,087.00
Application Started But Not Submitted	6	\$2,149.00
Totals	349	\$154,987.00

Key Insights:

- **349 patients have applications for pharmacy assistance programs**
- **WVHA avoided \$154,987.00 of cost for branded medication**
- **Projected annual cost avoided \$1,859,844.00**

Responses to WVHA Board Questions for the Quarter 3 WVHA miCare operating report

- 1. Page 3 (DeLand) Is having a 56% "Medication Pick-Up" relative to other types of visits an expected utilization for this patient population and if so, why?**

Response: The WVHA miCare Clinic provides direct patient care and non-patient facing care delivery services. The WVHA miCare Clinic provides primary care visits between mid-level providers (Physician Assistants and Nurse Practitioners), lab appointments, immunizations, Nurse visits, Medication Pick up. On page 3 we provide the number of patients who have accessed these services as a part of the overall number of visits. Page 1 Utilization and Capacity does not directly correlate with the number of visits patients use the WVHA miCare clinic. We had 4,996 patients who picked up medications that were ordered by either a miCare provider or a specialist within the WVHA network. These were necessary as part of their treatment plans and working toward managing their current conditions with their primary care and specialty clinicians.

- 2. Has that percentage of visit types changed since the MiCare clinic was opened and if so, what explains the changes?**

Response: The percentages change depending on the utilization and adoption of the WVHA miCare Clinic. As more people utilize the clinic visit types and percentage of total visits will change. We have more and more individuals scheduling appointments to establish care with the providers in the clinic. Depending on treatment plans patients may need lab work, maintenance medications and this will change the percentage of visits based off patient need to access primary care.

- 3. Page 3 (DeLand): Is having a 56% "Medication Pick-Up" a reasonably efficient use of facility resources, hours of operation and staffing?"**

Response: miRx is the only solution for patients to receive medication. WVHA miCare clinic has operational procedures in place to receive medications at the clinic and prepare them for pick up by patients at the DeLand location. A pharmacy technician is on staff to ensure safe medication handling. This is a separate service offered in the clinic for convenience for patients and provide care continuity. We are now looking at the ability to mail medications directly to patients and will update the board with a potential solution.

- 4. Page 1-4 (DeLand and Deltona): Is the mix of visit types and percentage of capacity available a reasonably efficient use of facility resources, hours of operation and staffing?"**

Response: miCare utilizes the data to ensure the schedule provides capacity for patient to schedule appointments in a reasonable amount of time. Currently we can provide same day appointments and next day availability for follow up appointments with the patient's primary care provider. If miCare identified an opportunity to change the operating hours and capacity, we would provide a formal proposal to the board for their decision. Currently the operating model meets the demand of the health card

members. This also allows for the miCare providers to manage activities to ensure care continuity and compliance with overall treatment plan

5. Has that percentage of visit types and percentage of capacity available changed since the MiCare Clinics were opened and if so, does EBMS think the trends are as projected?

Response: When the clinic originally opened the schedule was Mon-Sat in DeLand and Mon-Fri in Deltona. In analyzing the data, we found that patients didn't utilize the clinic on Saturday as well as slower utilization in Deltona on Wednesday. We put together a formal proposal and sent to the board for approval and changed the operating hours to ensure we were able to meet patients' expectations. We currently feel that the operating hours and staff mix are meeting the expectations of the health card members and if we identify any change, we will formally present to the board for a decision.

6. If any changes are necessary, what action steps would EBMS recommend achieving the originally proposed and projected outcomes for MiCare Clinic operations in terms of utilization as well as budget and staffing efficiency?

Response: Currently no changes need to be made to hours of operation and staffing mix. The only consideration is potential for medications to be mailed directly to patients. When we put together operating plan, we will submit a recommendation to the board. If we identify any opportunities for change miCare will submit a formal proposal to the board for recommendation prior to moving forward.

Current Opportunities:

- Medications available to mail out to the health card participants. Currently they are picked up at the DeLand clinic. We are looking into changing the operation to mail medication directly to patients' homes. We are currently evaluating this transition. Once we have decided on an operating model, we will provide a formal proposal to the board for consideration.
- Emergency Room Diversion. Currently working with the contracted facilities on identifying individuals who have been to the ER and scheduling follow up in the WVHA miCare clinic. Due to the budget issues for 2022, we are currently developing an integrated program to educate patients on when to utilize the ER. Part of this new process is patient education to reach out to the clinic for their needs to ensure they receive care in the appropriate care setting. Data will be available to share at the December 2022 Board meeting and we will incorporate this into the monthly operating report



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DeLand, FL 32720
Counseling: 386-738-9169
Programs: 386-734-2236
386-943-8823 (fax)

Deltona Counseling
Center 840 Deltona
Blvd., Suite K Deltona,
FL 32725
Counseling and Programs:
386-860-1776
386-860-6006 (fax)

Flagler Counseling
Center
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Palm Coast, FL 32137
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386-943-8823

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Road Daytona
Beach, FL
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4073
386-492-7638 (fax)



CREDIBILITY • INTEGRITY • ACHIEVEMENT



Nov 2, 2022

West Volusia Hospital Authority

Monthly Enrollment Report

In the month of October there were 227 appointments to assist with new applications and 12 appointments to assist with pended applications from September-October. For a total of 210 Interviews with clients.

227 applications were submitted for verification and enrollment. Of these, 227 were processed by the end of the month includes the roll overs 0 from previous month) leaving the balance of 0 to roll over into November 2022 for approval.

Of the 227 that were processed, 205 were approved and 10 were denied. There were 12 pended remaining.

Currently applications are being processed, approved and the client enrolled in 7 business days. Current enrollment with EBMS is taking up to 3-5 days to appear active in system.

Outreach Efforts:

- Attended West Volusia Community Partners meeting
- Reached out to all clients due to renew with a reminder phone call as well as the reminder letter
- Communicating with Partners working together to better service the community
- Meeting with new organizations that can possibly benefit from the Health Card to partner up with them.

Respectfully submitted by Terrell Irvin

Stacy,

I have attached a copy of the no-show policy that is included with the welcome letter health card members receive at enrollment as well as their first appointment in the clinic. This outlines the service available to them in the clinic as well as their expectations and responsibilities. I have highlighted the no-show policy in yellow for review. This didn't go to the board as it was a clinic operating procedure. I encourage the WVHA board to review and we will take their input into consideration in revising the letter. We understand the sensitivity when patients only have access to primary care through the 2 WVHA clinics but also want to ensure there is some accountability for patients who chronically no-show. We also want to ensure we provide timely access to providers and that health card member's care needs are met. I have outlined the policy below.

No Show Policy

- Patient notify the clinic at least 24 hours prior to their appointment if they need to reschedule their scheduled appointment
- Failure to do so will result in a no-show appointment and will be documented in the patient medical record
- Patients are notified of their no-show status and try to encourage to maintain compliance
- 5 or more no-show appointments will result in the patient not being able to schedule future appointments
- Patients can still access the clinic but must schedule same day appointments
- Patient's attendance will be monitored for the next 6 months
- miCare administration will make the decision to reinstate the ability for patients to schedule future appointments

Resolution to patient complaint

- miCare clinic administration reached out to patient and explained that she had multiple no-show appointments. Encouraged her to meet her appointments and explained that her inability to meet appointments causes others to not be able to schedule appointments in the clinic timely
- Patient was able to schedule appointments in the clinic. She just needed to schedule same day appointments to meet her primary care needs.

- miCare administration listened to her concerns and made a determination to reinstate her ability to schedule future appointments in the clinic.
- Patient was satisfied with the result and we will continue to manage her no-shows moving forward.

I appreciate the WVHA board notifying miCare that there was a concern. This allows us to work with patients directly on resolving the concern and ensuring a level of accountability that comes with being part of the WVHA health card program. We work each day to ensure patients' needs are met and they have access to the appropriate levels of care to ensure the most optimal health outcomes. If you have any questions or concerns, please reach out and we can discuss.

Darik Croft

Chief Operating Officer- miCare miRx

To all our new and established patients:

We would like to give a friendly update on some of the policies and procedures here at the MiCare Clinic. We appreciate everyone's understanding in the process of how our clinic operates and hope to meet our patient's needs with the best experience and practice while here at the clinic.

MiRx Pharmacy:

- Our pharmacy is located in Billings Montana. Prescriptions take a **minimum** of 5 business days to arrive at the clinic located in Deland. 844 Plymouth Ave, DeLand, FL 32720
- Once your prescription(s) arrive, you will be notified via text/phone call when they are ready for pick up. *pick up time is Monday- Friday from 8:00am-4:45pm
- We advise all patients to request medication refills at least 10-14 days prior to running out. Refills are not automatically sent/refilled so calling ahead will avoid any delay in arrival time.
- MiRx will NOT fill any medications classified as controlled substances. This is a WVHA policy and strictly enforced.
- Anyone picking up medications will be required to have a photo ID each time, patient can add anyone to the medication authorization list. The medication authorization form can be requested at either clinic location. Anyone authorized for pick up must also be able to verify patients' information (name, address, and birthday).
- Please make sure to update your provider at the MiCare clinic with any prescription changes made by any specialist office. The MiRx fax # is 406-869-6552, please provide this to any outside providers that will be sending medications into our pharmacy to be filled. Any outside office can also provide a handwritten script that can be dropped to either clinic location and we can fax it for you. If the prescription is urgent and needs to be filled right away, please request a handwritten prescription to drop to a local pharmacy. This will be an out-of-pocket expense to the patient (a coupon card can be provided for a discount).

Referrals:

- In order to prevent being billed by an outside provider, a referral is required from MiCare prior to your appointment with the specialist office. A copay will be charged at time of your appointment.
- To create a referral, it does require 24-72 business hours for processing, after the referral is authorized- the referral is faxed to the specialist office. The specialist office will call you to schedule, if you do not hear from the outside provider within 5 business days, please follow up with the MiCare Clinic.
- Referrals expire after 90 days of being created, or on your term date- whichever date comes first.
- If a specialist office is requesting you to be seen by another facility, an auth request can be faxed to the MiCare Clinic for approval. Request can also be dropped off at either MiCare Clinic. Requests can take up to 72 hours. Please note: if you would like the MiCare Clinic to receive your results, visit notes, or any imaging in a timely manner please request to have them faxed to

your MiCare Clinic location. Deland MiCare Clinic- 866-939-1402. Or Deltona Clinic location 888-927-0638.

Appointments:

- Arriving to your appointment on time is greatly appreciated. If you arrive more than 10 minutes late, you will be asked to reschedule on a later date.
- Due to Covid-19, it is clinic policy that only the patient is permitted into exam room to see the provider (if it is medically necessary for you to be accompanied, it must be cleared by the seeing provider).
- There is a strict NO SHOW policy that will be enforced. Patients need to notify the clinic at least 24 hours prior to their appointment to reschedule the appointment. Failure to do so will result in a no show appointment and documented in the patient's record. It is important to keep your scheduled appointments in the clinic.
- Any patient who has 5 or more documented no show appointments will be unable to schedule future follow up appointments in advance at the WVHA miCare clinic. When this occurs, you will be notified by the WVHA miCare clinic, you can continue to receive care in the clinic and will need to schedule an appointment same day to ensure we meet your primary care needs. miCare clinic leadership will review your appointment attendance for the next 6 months and a decision will be made to reinstate the ability to schedule future appointments in the clinic. If you have any questions or concerns, you can reach out to the clinic to discuss this further at 1-866-326-7548.

Communication:

- When calling in to the clinic, the phone number provided is for both locations. ALL staff can assist with ALL patients regardless of which clinic they visit. If nobody is available to take the call, please leave a detailed voicemail (name, date of birth, call back #) and we will return your call within 1 business day. Voicemails are checked several times throughout the day.

Mask:

- It is a clinic policy that ALL persons, including staff who enter the clinic must be wearing a face mask at ALL times. If you do not have a mask, one will be provided for you. Thank you for your understanding.

We appreciate all your patience in trying to help us have a positive experience here at the MiCare Clinic. For any questions, comments, or concerns please ask a staff member for assistance.

Patient's Signature: _____

Date: _____



WEST VOLUSIA HOSPITAL AUTHORITY
Accounting and Fiscal Policies
November 17, 2022

The following items outline various accounting and fiscal policies and practices as followed by the West Volusia Hospital Authority (Authority). These items may be revisited at the discretion of the Authority's Board of Commissioners or on an as-needed basis when impacting by Governmental Accounting Standards, Florida Statutes, or other formal guidance which may necessitate for these policies to be amended.

Accounts Receivable and Revenue Recognition

Revenue Recognition – General Fund

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers regular recurring revenues to be available if they are collected within 90 days of the end of the current fiscal period (60 days for property taxes); for grants and other one-time items related to specific expenditures, it is the Authority's policy to recognize the revenue in the same period as the related expenditure.

Property Taxes Receivable

Because year-end ad valorem taxes receivable balances are generally insignificant, and timing of collectability is unknown and/or may not result in 100% collection, it is the Authority's policy to reserve for 100% of these receivables at year-end.

Capital Assets

For financial reporting purposes, capital assets are defined by the Authority as assets with an initial individual cost of \$5,000 or more and an estimated useful life of more than one year. Such assets are recorded at historical cost, if purchased or constructed. Contributed assets, including donations and easements or other intangible rights of use, are recorded at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are only capitalized if they meet the dollar threshold above for capitalization. Maintenance and repairs of capital assets are charged to operating expenses.

Depreciation is calculated using the straight-line method to amortize the cost of assets over their estimated economic useful lives, which are as follows:

Assets	Years
Buildings and improvements	15 – 40 years
Infrastructure	15 – 50 years
Equipment	2 – 25 years

Liabilities

Accounts payable and accrued expenses

In order to produce timely and accurate financial statement reporting, it is the Authority's policy to use the third Thursday of November as the cutoff date for the search for unrecorded liabilities, unless such accruals after this date become known to the Authority and would have a material effect on the financial statements, in which case they would be properly recorded.

Workers' compensation claims payable

Because year-end workers' compensation claims payable balances are unknown, and workers' compensation claims disbursements are generally insignificant, and the State of Florida's Office of the Special Disability Trust Fund generally reimburses the Authority for claims filed, it is the Authority's policy to record no workers' compensation claims payable, until such time these amounts become known to the Authority and have a material effect on the financial statements, in which case they would be properly recorded.

Reserve Balances

General Fund

Fund Balance Reserve: It is the Authority's objective to build and maintain operating reserves in the General Fund of at least 25%, with a target range of 40-60%. Operating reserves shall be defined as the Authority's unassigned/assigned fund balance relative to annual expenditures, adjusted to exclude significant one-time activity. If the unassigned fund balance is below twenty five percent at year end, a plan must be developed using increased revenues or a reduction in expenditures to return the unassigned fund balance to twenty five percent or greater within three years.

Use of Restricted Resources

For spendable resources in the General Fund, it is the Authority's policy to use its resources in the following order as needed to fund expenditures: restricted, committed, assigned, unassigned.



October 30, 2022

To the Board of Commissioners,
West Volusia Hospital Authority:

The sole purpose of this communication is to formally document required communications about our performance of the Authority's funded agency site visits of the West Volusia Hospital Authority (the Authority) in accordance with the task "Monitoring – Perform periodic inspection of a summary of indigent invoices prepared by funded agencies for accuracy and propriety with the then current funding agreements" from Appendix A of our Financial Management Services Agreement (the Agreement) as executed on June 16, 2022. No terms of the agreement are modified herein.

We are pleased to confirm our understanding of the services we are to provide for the West Volusia Hospital Authority (the Authority). This letter will confirm the nature and limitations of the services we will provide and the various responsibilities and other terms of the engagement.

We look forward to assisting you in regards to the Authority's funded agency site visits for fiscal year-ended September 30, 2022. We will perform the following procedures:

- Inquire and document as to the funded agency's monitoring procedures with respect to contract compliance.
- Select a sample of transaction and test compliance with contract provisions.
- Prepare a written report summarizing the results with recommendations to the Board of Commissioners.

Practitioner Responsibilities

We agree to apply the procedures above beginning in October 2022 and, barring any unforeseen circumstances, plan to complete our procedures and provide recommendations during January 2023. These procedures will be applied for the purpose of identifying and evaluating noncompliance and providing our related recommendations. The procedures we will perform have been agreed to by the specified parties to this engagement listed as follows: Board of Commissioners of the Authority and respective funded agencies.

Our services will be focused on the activities, operational areas, financial and nonfinancial information of the funded agencies that you have identified. In performing our services, we will be relying on the cooperation of the respective funded agencies' management and personnel and the information provided by them, including the accuracy and reliability of such information.

Specified Party Responsibilities

The specified parties listed above are solely responsible for the appropriateness and sufficiency of the procedures referred to above for their purposes. Therefore, we make no representation as to the appropriateness and sufficiency of these procedures for the purposes of the specified parties or for any other purpose. The procedures agreed to are not designed to constitute an examination or review of the subject matter. Therefore, we will not express any level of assurance on the identified risks or related recommendations. We have no obligation to perform any procedures beyond those agreed to by the specified parties as enumerated in this letter of engagement. If, for any reason, we are unable to complete the procedures, we will not issue a report as a result of this engagement.

Our procedures are also not designed to detect error or fraud. However, we will inform you of any material errors or fraud that come to our attention. Our responsibility is limited to the period covered by our procedures and does not extend to matters that might arise during any later periods for which we are not engaged. At the conclusion of our engagement, we will present a written report listing the procedures, any noncompliance or other issues identified, and our related recommendations. Our report will state that the information presented is based on discussions with and information provided by the respective funded agency's personnel. This report will be intended for use by and restricted to the use of the specified parties as identified above, and our report will contain such restricted-use language. We will maintain the confidentiality of personal information and apply procedures to protect against any unauthorized release of personal information to third parties.

Reporting

We will issue a written report upon completion of our engagement. Our report will be addressed to the Board of Commissioners of the Authority.


Other

Zach Chalifour is the engagement partner and is responsible for supervising the engagement and signing or authorizing another qualified firm representative to sign the engagement report.

As also indicated at the start of this letter, our fees for these services have been included in the scope our financial management service agreement dated June 16, 2022. This communication is otherwise solely intended to make the required communications by our governing professional standards; all terms of our financial management service agreement dated June 16, 2022, shall continue to apply.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



JAMES MOORE & CO., P.L.

RESPONSE:

This letter correctly sets forth the understanding of West Volusia Hospital Authority.

By _____

Title _____

Date _____



WEST VOLUSIA HOSPITAL AUTHORITY
Investment Policy Statement
November 17, 2022

Purpose: To provide a policy for the prudent investment of fixed income funds to generate a competitive return.

- 1) **Investment Guidelines and Policy:** The Commissioners of the West Volusia Hospital Authority, Volusia County Florida (the Authority) sets forth the following investment objectives and parameters for the management of its surplus funds. These policies are designed to ensure the prudent management of the Authority's funds, the availability of funds when needed, and an investment return with comparable funds and financial market indices. This investment policy applies to all surplus cash and investments controlled by the West Volusia Hospital Authority, Volusia County Florida.
- 2) **Investment Objectives**
 - a) ***Safety of Capital*** - the foremost objective is the safety of the principal.
 - b) ***Liquidity of Capital*** - portfolios are to be designed to provide anticipated cash flow and sufficient liquidity for efficient operations.
 - c) ***Return on Investments*** - portfolios shall have the objective of attaining fair market returns based on acceptable conservative investment risk.
- 3) **Performance Measurement**
 - a) Benchmarks will be used by the Commission to measure investment returns against other investors with similar conservative investment risk.
 - b) Performance returns shall be calculated consistent with the Association for Investment Management and Research (AIMR) standards or other nationally recognized methods.

4) **Prudence and Ethical Standards**

- a) ***“Prudent Person Rule”*** – Investments should be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived from the investment.” This rule shall be applied in the context of managing the overall investment portfolio.
- b) Any person, or firm, hired or retained to invest, monitor, or advise concerning these assets shall be held to the higher standard of “Prudent Expert.”

5) **Listing of Authorized Investments**

- a) Direct obligations of the U.S. Government
- b) Obligations guaranteed by the U.S. Government as to principal and interest.
- c) Time deposits and demand deposit accounts in banks and savings and loan associations that are qualified public depositories as defined in s.280.02 Florida Statutes.
- d) Mutual Funds, open end or closed end, which invest in repurchase agreements fully collateralized by such U.S. Government obligations.
- e) Repurchase agreements done through a commercial bank or government securities dealer, the underlying collateral of which shall be any U.S. Government security in which the market value is equal to at least 102% of the agreement.

6) **Maturity and Liquidity Requirements**

- a) Average maturity of the investment portfolio should generally not exceed one year but may exceed one year when the risk reward perspective looks attractive within the investment objectives; provided however, the investment portfolio must be structured in such a manner as to provide sufficient liquidity to pay obligations as they come due.
- b) The longest maturity of any individual security should not exceed five years.

7) **Portfolio Composition**

The following are guidelines which represents the maximum percentage of authorized investment holdings in each category:

1. U.S. Treasury Bills/Notes/Bonds	100%
2. Other U.S. Government Agencies	100%
3. Repurchase Agreements	50%
4. Certificates of Deposit	100%

8) **Risk and Diversification**

Assets shall be diversified to control risk of loss resulting from over concentration.

9) **Authorized Investment Institutions and Dealers**

- a) **Banks** – Certificates of deposit will be purchased from Qualified Public Depositories of the State of Florida (QPD) and/or reinvested by the QPD in compliance with Fl. Statute 218.415(23).
- b) **Broker/Dealer Approvals** - primary dealers, banks, regional investment advisory firms and other recognizable brokerage firms in the general securities business.

10) **Third-Party Custodial Agreements**

- a) Securities shall be held in the name of the Authority
- b) Securities transactions involving purchase or sale of securities by transfer of monies or securities must be made on a “delivery v. payment” basis, if applicable, to ensure that the custodian will have the security or money, as appropriate, in hand at the conclusion of the transaction.
- c) Securities shall be held in safekeeping by a third party custodial bank or other custodial institution, chartered by the U.S. Government or the State of Florida.
- d) Custodian will provide at least quarterly detailed reports.

11) **Master Repurchase Agreement** - All approved institutions and dealers transacting repurchase agreements shall execute and perform as stated in the Master Repurchase Agreement which is a document widely used by the government and the broker/dealer community.

- 12) **Bid Requirement** – Competitive bids for investment counsel and/or investment returns while not required, should be obtained when deemed appropriate by the Commissioners.
- 13) **Internal Controls** – Proper controls should be established and maintained for investments and shall be reviewed by independent auditors as a part of any financial audit periodically required of the Authority. All transfer or payment of funds from bank of original receipt (operating bank account) shall require signatures of two commissioners. All funds held in investment accounts shall be transferred only to Authority's bank operating account.
- 14) **Continuing Education** – A Commissioner, if someone is so appointed, or designated investment oversight administrator, shall annually complete a minimum 8 hours of continuing education in subjects or courses of study related to investment practices and products.
- 15) **Reporting** – Annually or more often as needed a detailed portfolio report shall be presented by a representative of the investment counsel used for the period being reported.
- 16) **Written Investment Policies** – the Board will review, update and/or ratify this investment policy on an annual basis at the last regularly scheduled meeting of each calendar year.
- 17) **Investment Authority** – the Board may employ an investment manager (counsel), such manager must be registered under the Investment Advisors Act of 1940. The manager will be reviewed and ratified for retaining on an annual basis at the last regularly scheduled meeting of each calendar year.

WEST VOLUSIA HOSPITAL AUTHORITY
DeLand City Hall
120 S. Florida Avenue, DeLand, FL

SCHEDULED MEETINGS - 2023

Citizens Advisory Committee Meetings

Tuesdays at 5:15pm

Joint Meetings

Board of Commissioners Meetings

Thursdays at 5:00pm

January 19 - Organizational/Regular

February 7 - CAC Organizational/Orientation

***Judy Craig/Voloria Manning**

February 16 (HSCFV)

March 7 – Applicant Workshop

***Donna Pepin**

March 16

(TNC/FDOH)

(TPA to Attend)

April 20 – 5 p.m. Joint meeting of WVHA Board and CAC – Preliminary Funding

Application Review

May 2 - Discussion/Q&A Meeting

***Jennifer Coen**

May 18 (SMA/RAAO)

May 9 – Ranking Discussion Meeting *Judy Craig

May 23 - Ranking Meeting *Roger Accardi

June 15 – 5:00 p.m. Joint meeting of WVHA Board and CAC–Funding Recommendations

July (CAC Hiatus)

July 20 (4:00 p.m.) Budget

Workshop Followed by Regular

(THND/Healthy Comm)

(TPA to Attend)

August (CAC Hiatus)

August 17 (HHI/CLSMF)

September (CAC Hiatus)

Sept. 7 – Tentative Budget Hearing 5:05 PM

DeLand City Hall Commission Chambers

120 S. Florida Ave. DeLand, FL

Sept. 21 - Final Budget Hearing/Regular

Meeting 5:05 PM at DeLand Police Dept.

Community Room 219 W. Howry Avenue

DeLand, FL

October (CAC Hiatus)

October 19

November (CAC Hiatus)

November 16

***WVHA Commissioner to attend CAC Meeting**

All meetings to be held at DeLand City Hall Commission Chambers 120 S. Florida Avenue, DeLand FL unless otherwise noted.

From: Tyler Spore <tyler.spore@virtechsystems.com>
Sent: Friday, October 28, 2022 12:43 PM
To: Virtech Systems <janna.veneziano@virtechsystems.com>
Subject: West Volusia Professional Center Urgent Update!

All,

As we make progress toward the modernization of our complex, there are a few items that we need to address before year-end.

We would like to first focus on this year's goals and their status individually.

1. We have updated the entire complex's landscaping, and although we had a late freeze that set the foliage back, when we fertilize this coming year, we will see the new growth and the final maturing of that landscaping.
2. We fixed the entire complex's sprinkler system. That was a significant undertaking, and despite several unique one-off problems at each building location, we believe we have a firm grasp on keeping the new system fully functional.
3. We finally got our new sign installed. We had a last-minute opportunity to change the sign size based on the complex's total acreage, and we achieved a larger canvas to display each individual location as a result of that change order.
4. We repaired our well pump and wiring which was inoperable for years.
5. We are finishing the painting of each building and should have the last location, Dr. Rawji's office, completed in early November.

Incidental non-budgeted expenses are listed below.

1. Due to a lightning strike, we had to replace the well after an electrical storm and the wires that burnt down to the pump.
2. The recent hurricane clean-up and small post-storm clean-ups that happened over the year had to be covered.

3. The signage cost increased by a few thousand dollars to build a more prominent sign.
4. The cost for an electrician to fix the electrical to the old sign.
5. There was a slight increase in the landscaping expense as we made a few changes to get better coverage.

Despite our achievements, the above incidental expenses have left us short for the year.

We need to collect the following pro-rata shares from each owner to finish this year's obligations. \$6,000.00

DeLand REO, LLC: \$1333.33

Dr. Wrable: \$666.67

Dr. Wraji: \$2,000.00

WVHA: \$2,000.00

Please remit payment at your earliest convenience to avoid interruptions in monthly services.

Warm Regards,

-Tyler

Juddson "Tyler" Spore

Chief Executive Officer

VirTech Systems

858 W Plymouth Ave Deland, FL 32720 Phone: (386) 227-6004

WEST VOLUSIA HOSPITAL AUTHORITY AGENDA MEMO

TO: WVHA Commissioners
FROM: Stacy Tebo, WVHA Administrator
RE: Discussion of Possible Purchasing Policy
DATE: October 12, 2022

The purpose of a Board-approved purchasing policy is to provide guidance and direction to me and to promote transparency, efficiency and economy in the purchase of various goods and/or services. Because I am the sole employee and the limited nature of our work, the policy would be very simple compared to a city or county government. This memo has been drafted as a starting point for Board discussion and is not a request to approve such policy.

We will strive to use local vendors when competitive.

When appropriate, we may use cooperative purchasing agreements to take advantage (piggy-back off) of other government agreements. This type of purchase is allowed only when proof of competitive process has been obtained by another entity. Such proof will allow this type of purchase to be exempt from the bid process.

A Sole Source purchase method is used when any materials, supplies or service can only be obtained from one vendor or manufacturer eliminating the possibility of securing a comparative quote. Justification may include lead time; insurance; pay terms; substitution; proprietary/ unique vendor quality(s); etc.

For purchases over \$500 not considered sole source, at least two quotes will be presented to the Board for approval.

For purchases over \$2,500 not considered sole source, at least two written quotes submitted by the vendor will be presented to the Board for approval.

Mileage reimbursement for myself or Board Members may be authorized for WVHA business travel out of the SW Volusia area at the current standard IRS mileage rate. Documentation must include the following: date of travel, address for start location and end location, purpose of travel, total miles traveled, and signature of traveler. If tolls are incurred, receipts must be provided to be reimbursed.

I will submit receipts to James Moore and Co for reimbursement of the following: postage, office supplies, mileage, notary renewal, software renewal fees, or emergency purchases.

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2022-174
March 2022

WEST VOLUSIA HOSPITAL AUTHORITY



Sherrill F. Norman, CPA
Auditor General

Board of Commissioners

The following individuals served on the West Volusia Hospital Authority Board during the period of October 2018 through June 2020:

	<u>Seat No.</u>
Barbara Girtman to 12-31-18 ^a Dr. John Hill from 1-17-19	Group A, Seat 1
Andy Ferrari, Chair to 1-16-19	Group A, Seat 2
Judy Craig, Chair 1-17-19 to 1-15-20, Vice-Chair to 1-16-19	Group A, Seat 3
Dolores Guzman, Chair from 1-16-20, Vice-Chair 1-17-19 to 1-15-20	Group B, Seat 1
Kathie D. Shephard to 3-18-19 ^b Voloria Manning from 4-18-19 Vice-Chair from 1-16-20	Group B, Seat 2

^a Member resigned as of 12-31-18. Position vacant through 1-16-19.

^b Member deceased 3-18-19. Position vacant through 4-17-19.

The team leader was James H. Cole, CPA, and the audit was supervised by Derek H. Noonan, CPA.

Please address inquiries regarding this report to Derek H. Noonan, CPA, Audit Manager, by e-mail at dereknnoonan@aud.state.fl.us or by telephone at (850) 412-2864.

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State of Florida Auditor General

Claude Pepper Building, Suite G74 · 111 West Madison Street · Tallahassee, FL 32399-1450 · (850) 412-2722

WEST VOLUSIA HOSPITAL AUTHORITY

SUMMARY

This operational audit of the West Volusia Hospital Authority (Authority) focused on selected processes and administrative activities. Our audit disclosed the following:

Summary of Findings

Finding 1: Contrary to State law, the Authority did not provide requested records needed to achieve all the objectives of our audit, thereby imposing significant constraints on the conduct of our audit.

Finding 2: The Authority should enhance its oversight and monitoring procedures to provide greater assurance that grantees provide services consistent with the Board's intent and that payments to grantees are appropriate, properly supported, and in compliance with agreement terms and conditions.

Finding 3: The Authority did not have adequate policies and procedures to ensure that grantee compliance review reports contained all information necessary for the Authority to make fully informed decisions on reported results. Additionally, the Authority Board did not always take appropriate action of record to resolve deficiencies identified in those reports.

Finding 4: The Authority paid a grantee for medical services pursuant to invoices not supported by the detailed records required by the grant agreement.

Finding 5: The Authority did not approve health care services agreements between the Authority's third-party administrator and health care providers that obligated the Authority to pay for the health care services.

Finding 6: The Authority accumulated significant resources that may be in excess of amounts necessary for the Authority to fulfill its duties and responsibilities.

Finding 7: The Authority had not established written budget preparation policies and procedures. Additionally, contrary to State law, the 2015-16 through 2020-21 fiscal year budgets generally did not include estimated beginning or ending fund balances.

Finding 8: The Authority had not established policies and procedures governing the removal of Citizens Advisory Committee (CAC) members. In addition, in May 2019, the Authority Board removed a CAC member at a public meeting without placing the member's removal on the agenda, which limited the opportunity for public involvement.

Finding 9: The Authority had not established anti-fraud policies or procedures.

BACKGROUND

The West Volusia Hospital Authority (Authority) is an independent special district in Volusia County, created in 1957 to provide access to health care for the qualified indigent residents within the Authority's geographic boundaries, the western portion of Volusia County (West Volusia). The Authority is governed

by a five-member Board of Commissioners (Board), each elected for 4-year terms.¹ The commissioners elect a chair, vice-chair, secretary, and treasurer on an annual basis. The Authority has also established a Citizens Advisory Committee (CAC), which is composed of ten members appointed by the Board and who serve at the pleasure of the Board. The CAC makes recommendations to the Board on how to serve and meet the health care needs of West Volusia residents.

The Authority does not directly own or manage any hospital or clinic and has no employees. The Authority levies ad valorem (property) taxes to provide funding to hospitals and contracted agencies to support health care for low-income residents of West Volusia. As the Authority has no employees, the Board contracted with an accounting firm to perform its accounting and administrative functions (including maintaining Board meeting agendas and minutes) and with an attorney for legal work. The Authority contracted with a third-party administrator (TPA) to provide health care network access and related administrative services.

To provide health services to low-income West Volusia residents, the Authority established the HealthCard Program.² West Volusia residents are eligible for a HealthCard if they meet certain residency, identification, income, and medical coverage requirements.

FINDINGS AND RECOMMENDATIONS

Finding 1: Significant Constraints Imposed on Audit

Pursuant to State law,³ the Authority was created to provide, either directly or through third parties, health care access to indigent residents within its geographic boundaries, the western portion of Volusia County. To exercise these powers, the Authority's enabling legislation⁴ granted the Board the power to contract and be contracted with.

The Board entered into agreements⁵ with a health care provider agency to provide Human Immunodeficiency Virus (HIV) testing and counseling, health behavior and education, and non-clinical support to West Volusia's indigent population for the 2018-19 and 2019-20 fiscal years⁶ with maximum amounts of \$235,000 and \$219,000, respectively. The health care provider agency (HIV Grantee) invoiced the Authority monthly for variable amounts based upon the amount of HIV services performed, and the Authority paid the HIV Grantee \$198,548 and \$186,350 for those 2 fiscal years, respectively.

¹ Chapter 2004-421, Section 3, Charter Section 2, Laws of Florida, provides that, to stagger Board member 4-year terms, elections are held every 2 years by identifying Commissioners as either Group A (three Commissioners) or Group B (two Commissioners). Group A Commissioners are elected in one election cycle, and Group B Commissioners are elected in the next election cycle.

² The HealthCard Program is a program whereby eligible indigent residents receive an Authority HealthCard which the residents provide to contracted health care agencies to receive health care services.

³ Chapter 2004-421, Section 3, Charter Section 1, Laws of Florida.

⁴ Chapter 2004-421, Section 3, Charter Section 1, Laws of Florida.

⁵ The Authority's health care agencies' funding agreement contracts refer to the agencies as "Grantee", but the Authority internally refers to them as funded agencies.

⁶ The Authority's fiscal year begins on October 1 and ends on September 30. The grant periods corresponded with the Authority's fiscal years ended, September 2019 and September 30, 2020, respectively.

As described in the **OBJECTIVES, SCOPE, AND METHODOLOGY** section of this report, the objectives of our audit included objectives related to various aspects of the Authority's agreement with the HIV Grantee. For example, our audit objectives included determining whether payments to the HIV Grantee were appropriate, properly supported, and complied with the agreement terms and conditions. To achieve those objectives, we requested relevant records for examination. However, contrary to Federal law⁷ and State law,⁸ our requests for certain records related to the Authority's contract with the HIV Grantee were denied, imposing significant constraints on the conduct of our audit. Specifically:

- In connection with our analysis of the frequency of the HIV Grantee's testing and counseling of West Volusia residents, and to determine the number of those residents who were HIV positive, we requested electronic records from the HIV Grantee showing information regarding services provided during the period October 2018 and June 2020, including service dates and HIV test results. Acknowledging the Authority's concerns about patient privacy, we requested that the information be provided without patient names, social security numbers, or any other sensitive or personally identifiable information. In August 2021, the HIV Grantee's attorney denied our request, stating that, due to the Health Insurance Portability and Accountability Act (HIPAA)⁹ requirements, the HIV Grantee would not provide the requested records. Insofar as Federal law⁹ states that nothing in the HIPAA laws limits a state from accessing health records and information for audits, and State law¹⁰ requires that all officers whose respective offices the Auditor General is authorized to audit shall make all public records¹¹ available to the Auditor General on demand, the HIV Grantee's refusal to provide the requested records was unfounded.
- In September 2021, we obtained from the accounting firm the HIV Grantee's invoices for the period October 2018 through June 2020. Cumulatively, the invoices disclosed that the HIV Grantee billed the Authority for HIV services¹² provided to 1,274 individuals. However, the HIV Grantee declined our request to provide detail supporting the invoices, such as descriptions of the actual services provided.
- In October 2021 we requested the Authority's accounting firm to obtain records from the HIV Grantee to explain the significant difference in the number of clients noted between statements recorded in the minutes of the June 2020 Citizens Advisory Committee (CAC) meeting and data reported in the HIV Grantee report for the period October 2018 to March 2019,¹³ which was accepted by the Board at the Authority's May 2019 meeting. The HIV Grantee's attorney responded that the HIV Grantee was not "in the appropriate position to investigate the concerns raised regarding perceived inconsistencies with meeting minutes."

In August 2021, we requested the Authority's assistance in obtaining records from the HIV Grantee. The HIV Grantee agreement permits Authority representatives to review "grantee internal records and operations"; however, the Authority's attorney responded that, since the records belong to the HIV

⁷ Title 42, Section 1320d-7(c), United States Code, Effect on State Law, provides that "nothing in this part shall limit the ability of a State to require a health plan to report, or to provide access to, information for management audits, financial audits, program monitoring and evaluation, facility licensure or certification, or individual licensure or certification laws limits a state from accessing health records and information for audits."

⁸ Section 11.47(1), Florida Statutes, requires that all officers whose respective offices the Auditor General is authorized to audit shall make all public records available to the Auditor General on demand.

⁹ Title 42, Section 1320d-7(c), United States Code, Effect on State law.

¹⁰ Section 11.47(1), Florida Statutes.

¹¹ Section 119.011(12), Florida Statutes, defines "public records" as "all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of official business by any agency."

¹² The invoices did not distinguish between counseling and testing services.

¹³ October 2018-March 2019 Verbal Utilization Report, page 7.

Grantee rather than the Authority, the Authority did not have to provide the records to us. In addition, at its August 2021 meeting, the Board passed a motion that, while it would generally continue to provide the Auditor General information within its possession, it would not request the HIV Grantee to provide records to us because “the Auditor General has not pointed to any contractual or other basis for this ‘unique’ treatment of [(the HIV Grantee) versus other Authority] funded entities, none of which have received such intrusive requests concerning the number of times a client has received a test/exam, the frequency, the outcome, along with the clients’ addresses.”¹⁴

Constraints limiting access to records and information requested for audit purposes frustrates the audit process and limits our ability to provide timely and relevant information to the Legislature and other decision makers.

Recommendation: In future audits, the Authority should demonstrate a commitment to accountability and comply with all auditor requests when such requests are made in accordance with Federal and State laws.

Follow-Up to Management’s Response

In her response to the finding, the Board Chair indicated the HIV Grantee’s legal counsel had advised “that responding to the request raised concerns under both State law and HIPAA” and that the referenced Federal laws “don’t apply since neither the WVHA [Authority] nor RAAO [HIV Grantee] would be considered a ‘health plan’.” Notwithstanding, as stated in our finding, the HIV Grantee’s refusal was unfounded as the Authority was required to provide the requested records to us under Federal regulations and State law. Pursuant to Title 45 Code of Federal Regulations (CFR) Section 164.501, the Auditor General is a “health oversight agency” which assists in health care operations and entitled to protected health information pursuant to Title 45 CFR Section 164.506, without the written authorization of the individual under Title 45 CFR Section 164.512. Additionally, Section 119.07(6), Florida Statutes, provides records rendered exempt and confidential under State law are nonetheless available to the Auditor General for inspection without limitation and Section 11.47, Florida Statutes, requires cooperation for all audit requests. Consequently, the finding and related recommendation stand as presented.

Finding 2: Monitoring – Human Immunodeficiency Virus Services Agreement

The Florida Attorney General has opined¹⁵ that a governmental entity may carry out a public purpose through private nonprofit corporations provided that “some degree of control should be retained by the public authority to assure accomplishment of the public purpose.” Consequently, it is important that agreements with Authority grantees include provisions for sufficient oversight to provide assurance that the grantees utilize Authority grant moneys consistent with the Board’s intent. Stewardship and fiduciary responsibilities include ensuring that Board internal controls provide for the effective and efficient use of public resources in accordance with applicable laws and contracts and agreements entered into by the Board. Effective management for contractual services includes procedures to monitor and evaluate

¹⁴ To determine client eligibility, we requested documentation establishing that clients resided within the Authority’s boundaries (West Volusia).

¹⁵ Attorney General Opinion No. 2002-18.

grantee performance and compliance with agreement terms and conditions and appropriate actions to address any noted deficiencies.

Our review of grant agreement provisions and evaluation of the Authority's monitoring of agreements disclosed that the Authority could enhance the provisions in its agreements with, and improve its oversight of, the HIV Grantee.

As we received an allegation that the HIV Grantee was frequently and repeatedly testing and counseling the same West Volusia residents, we reviewed the grant agreements and noted that the agreements did not establish a minimum time between each test or between each counseling session. Because the grant agreements provided for the Authority to reimburse the HIV Grantee for each HIV test and counseling service and did not stipulate the frequency of repeat testing or counseling services for the same individuals, there was an incentive for the HIV Grantee to maximize agreement revenue by testing and providing counseling services to the same individual multiple times within an inappropriately short time frame. However, according to the Authority's attorney, the HIV Grantee elected on its own to only bill the Authority for three HIV tests per individual client per fiscal year.

To evaluate the Authority's monitoring of the HIV Grantee performance, we reviewed meeting minutes and HIV Grantee reports and requested documentation, including records obtained by the Authority or its accounting firm to support payments made by the Authority to the HIV Grantee. We found that:

- The June 2020 CAC meeting minutes documented discussions with HIV Grantee representatives regarding 12 of their 2020-21 fiscal year grant funding requests, including discussions between the Grantee representatives and the CAC members concerning the number of clients served and tested. In response to a CAC member's question, "How many clients do you see?" the HIV Grantee representatives stated that they had served approximately 675 unique clients for the 2019-20 fiscal year and that 80 percent of those clients tested were HIV positive. Insofar as the Authority's May 2019 meeting minutes indicated that the Board accepted an HIV Grantee report for the period October 2018 to March 2019,¹⁶ which indicated that the HIV Grantee had identified 30 HIV positive individuals, the number of HIV positive clients purported by the HIV Grantee representatives at the June 2020 CAC meeting appeared unreasonable. However, the Authority did not request the HIV Grantee to provide an explanation for the significant difference and, as noted in Finding 1, our request for records to explain the difference was denied. Absent explanations for the discrepancies in information provided by the HIV Grantee at public meetings, the Authority's Board may not have reliable information regarding the clients served by the HIV Grantee.

In February 2022, the Board Chair¹⁷ provided to us her contemporaneously prepared notes from the June 2020 meeting indicating that the HIV Grantee's representative reported a 3 percent HIV positive rate (rather than 80 percent), which would equate to 20 positive HIV positive individuals based upon 675 clients served. An e-mail accompanying the notes stated, "On further review, [Authority] staff provided me with the audio file and substantial interpretations emerged as to what others heard in the audio. Answers ranged from 3%, 8%, 30%, & 80%." The Board Chair also provided us with an audio file of the meeting and stated that "the applicable portion of the audio file is inaudible." We listened to the file and confirmed that the audio quality of the file was poor and did not clearly indicate the percentage of HIV positive individuals served according to the HIV Grantee representative.

¹⁶ October 2018-March 2019 Verbal Utilization Report, page 7.

¹⁷ Elected Board Chair at January 20, 2022, meeting.

- The Authority did not monitor the frequency of the HIV Grantee's testing and consultation of West Volusia residents or determine the number of residents that tested positive for HIV. In the absence of such monitoring, we requested electronic records from the HIV Grantee showing the individuals served during the period October 2018 and June 2020, the service dates, and HIV test results. However, as noted in Finding 1, our requests for these records were denied. Absent Authority efforts to verify and measure the services provided by the HIV Grantee, the Board has limited assurance that the HIV Grantee provided services consistent with the Board's intent.
- For the period October 2018 through June 2020, the HIV Grantee billed the Authority \$324,623 for HIV services. According to the HIV Grantee invoices we obtained in September 2021 from the accounting firm, the HIV Grantee provided services to 1,274 individuals, and 94 of these clients received 4 to 10 HIV services during the period October 2018 through June 2020. However, the invoices did not provide sufficient detail to support the services performed or the number of clients with positive HIV test results. For example, the invoices did not distinguish between counseling and testing services. Absent the necessary detail to support the invoiced amounts, we selected 17 of the 94 clients who received more than 3 HIV services and requested that the HIV Grantee identify the specific procedures performed and indicate whether any HIV test results were positive or negative. As noted in Finding 1, the HIV Grantee declined to provide the requested information. Absent detailed records supporting the amounts billed by the HIV Grantee, the Board has limited assurance that the Grantee used Authority grant moneys consistent with the Board's intent and public resources were used efficiently and effectively.

Reliable information and documentation evidencing the number and types of services provided is essential to the Board's ability to effectively monitor and evaluate grantee performance. Although the Authority's accounting firm performed compliance reviews to monitor certain aspects of grantee performance, the compliance reviews of the HIV Grantee did not include the procedures necessary to comprehensively evaluate the Grantee's performance. For example, the reviews did not determine the number of times the same individual received HIV services or verify verbal representations made by the Grantee regarding the number of clients served and the number of HIV positive individuals. (See Finding 3 for further discussion of compliance reviews.) As such, it is important that Authority agreements facilitate the provision of grantee records and information necessary to the Board's responsibility to perform appropriate oversight and monitoring procedures.

Recommendation: The Authority should enhance its oversight and monitoring procedures to provide greater assurance that grantees provide services consistent with the Board's intent and that payments to grantees are appropriate, properly supported, and in compliance with agreement terms and conditions. In addition, the Authority should:

- Include provisions in future HIV Grantee agreements requiring the Grantee to provide records, including records supporting the clients served, the services provided, and test results, in sufficient detail to enable the Board to effectively monitor and evaluate Grantee performance.
- Consider establishing the frequency of HIV testing and other services eligible for reimbursement in the grant agreement and periodically verify the HIV Grantee's compliance with such limits.

Finding 3: Grantee Compliance Monitoring

During the period October 2018 through June 2020, the Authority paid \$6.3 million to ten grantees to provide various health-related services to eligible indigent residents located within the Authority's

boundaries. The Authority paid amounts exceeding \$500,000 each, for a total of \$4.9 million, to three grantees for five service types:

- \$1.3 million for primary care services.
- \$1.3 million for pharmacy services.
- \$1.1 million for residential treatment services.¹⁸
- \$0.6 million for Health Card Application screening services.
- \$0.6 million for mental health (Baker Act¹⁹) services.

The Authority's standard grant agreements included provisions allowing the Authority or its representative to review grantee records and operations and prepare a grantee compliance report²⁰ on the results. The compliance reports were to include the total amount received by the grantee, an opinion on the grantee's compliance with the agreement requirements, and any instances of noncompliance noted during the compliance review. However, the Authority had not established written policies and procedures to ensure the proper completion of the compliance reports.

The Authority's accounting firm performed the compliance reviews, and the accounting firm's engagement letter with the Authority characterized the engagements as agreed upon procedures engagements.²¹ The engagement letter specified that the accounting firm would:

- Document the grantee's monitoring procedures regarding grant agreement compliance.
- Select a sample of transactions and test compliance with agreement provisions.
- Prepare a written report summarizing the results and provide recommendations to the Board.

Our examination of 19 of the accounting firm's 23 compliance reports issued during the period October 2018 through December 2020 disclosed that 9 of the reports contained findings of noncompliance and recommendations. Our review of these compliance reports disclosed that:

- Contrary to the Authority's standard grant agreement terms,²² none of the 19 compliance reports indicated the amount of funding received by the grantees. Including the funding received by the grantees would provide valuable perspective to the Board when considering any findings and recommendations disclosed in the compliance reports.
- Questioned costs for identified exceptions and deficiencies were not included in 7 of the 9 reports. For example, the October 2018 HIV Grantee compliance report noted that the accounting firm tested 28 (11 percent) of the 269 October 2017 client visits and found 2 (7 percent) of the 28 tested client files did not contain adequate client identification, and 2 other client files did not contain proof of the client's West Volusia residency. As a result of this finding, at its November 2018 meeting, the Board directed the accounting firm to perform an expanded compliance review for May 2019. The resulting June 2019 compliance review report noted that

¹⁸ The grant agreement indicates that examples of such services include hospital diversion and post-detoxification services.

¹⁹ Section 394.463, Florida Statutes, provides that a mentally ill person may be taken to a receiving facility for involuntary examination under certain circumstances; for example, there is a substantial likelihood that without care or treatment the person will cause serious bodily harm to himself or herself or others in the near future, as evidenced by recent behavior.

²⁰ Authority records also refer to the compliance reports as "site visit reports."

²¹ AT-C Section 215, *AICPA Professional Standards*, promulgated by the American Institute of Certified Public Accountants, defines an agreed-upon procedures engagement as an attestation engagement in which a practitioner performs specific procedures on subject matter and reports the findings without providing an opinion or conclusion.

²² Section 8, Grantee Funding Agreement.

the accounting firm obtained a list of 231 May 2019 client events, examined 23 client files, and found that 4 (17 percent) of the client files did not contain approved proof of identification. Thus, the exception rate increased. However, the compliance review reports did not quantify the resulting questioned costs. Subsequent to our requests, the accounting firm determined that the resulting non-qualified client questioned costs totaled \$1,200. Requiring compliance reports to include identified questioned costs would inform the Board of the dollars associated with the noted exceptions.

- None of the compliance reports with identified exceptions and deficiencies included a reasonable estimate of the potential total exceptions and deficiencies, including the potential dollar impacts, that may exist in the untested portion of the population. For example, the accounting firm tested selected Baker Act clients identified as served in a grantee's May 2019 invoice totaling \$16,227 and reported exceptions. Upon our request, the accounting firm determined that questioned costs totaled \$566. However, as the Authority paid the grantee \$300,000 for the 2018-19 fiscal year, additional questioned costs associated with untested transactions were likely present. Including an estimate of the potential total exceptions and deficiencies in the compliance reports would provide the Board with valuable perspective as to the potential magnitude of the noncompliance noted.

We also noted that the Board did not always take official action to either waive reported questioned costs or require grantees to repay the costs associated with noted exceptions and deficiencies. For example, the Board did not, of record, address the deficiencies or \$753 in questioned costs reported in the August 2019 grantee compliance report for residential treatment services. Specifically, while the report was listed for review during the September 2019 Board meeting, the meeting minutes do not reflect any discussions about the report. Notwithstanding, the grantee refunded the \$753 in October 2019. While the Board often requested the accounting firm to follow up on deficiencies noted in compliance reports, absent thorough discussions about the report findings, including the potential for exceptions and deficiencies to exist in the untested portion of the population, and formal Board actions to resolve all findings, the compliance reports' benefits are limited.

According to the accounting firm, the Board has always taken the stance that each compliance report is different and unique, due to the nature of the programs, and that the Board evaluates the report findings during regular meetings and discusses any findings. At the July 2020 meeting, the Board and accounting firm discussed whether the Board wished to pursue or create additional policies for future compliance reports presented to the Board and, although the Board did not vote on any motion associated with the compliance reports, the Board reached a general consensus that the policies in place for evaluating findings were sufficient and each compliance report should be evaluated on a case-by-case basis.

Notwithstanding, failure of the compliance reports to include the total amount received by the grantee²³ and the absence of written policies and procedures requiring the calculation and presentation of all questioned costs and the Board to take official action on all deficiencies, the Board has limited assurance that the compliance review process is effective and sufficient to determine grantee compliance with agreement requirements, evaluate the potential impact of instances of noted noncompliance, and verify that grantees are providing appropriate services to eligible residents.

Recommendation: The Board should require its accounting firm to include in the compliance reports the amounts received by grantees. In addition, the Board should adopt written policies

²³ Section 8. Site Inspection/Agreed Upon Procedures Report, of the grantee funding agreements typically require that "the Compliance Report shall include a statement of the total amount received by Grantee from the Authority."

and procedures to ensure that the compliance reports include all factors and information, including questioned costs and a reasonable estimate of the potential total exceptions and deficiencies, necessary for the Board's informed consideration of grantee performance. Also, the policies and procedures should require the Board to take appropriate actions based upon findings and recommendations noted in compliance reports. Such actions should include waiving or requiring repayment of questioned costs and determining whether additional compliance testing is warranted.

Finding 4: Monitoring Contracted Services

As the Authority's governing body, the Board is responsible for monitoring and enforcing the terms and conditions of all funding agreements and contracts to ensure that deliverables are appropriately provided, and related payments are adequately supported.

Between October 2018 and June 2020, the Authority paid one grantee 21 payments totaling \$1.3 million for pharmacy services pursuant to funding agreements for the 2018-19 and 2019-20 fiscal years. The agreements provided that payments from the Authority to the grantee were to be based upon the presentation of invoices that included a client listing with the client's zip code, prescription dispensed date, name of prescription dispensed, prescription price, the prescribing doctor, and other supporting information as deemed necessary by the Authority's contracted TPA.

Our examination of invoices for 2 pharmacy services payments totaling \$152,200 disclosed that payments were not always supported by the records required under the funding agreements. Specifically, neither invoice included a client listing with the client's zip code, prescription dispensed date, name of prescription dispensed, or the prescribing doctor.

In response to our inquiries, the TPA indicated that the grantee billed the Authority in 12 equal payments that equated to the grant agreement's annual maximum and, as such, neither the Authority nor the TPA expected the grantee to provide the detailed information required by the funding agreement. Notwithstanding this explanation, the funding agreement provides that the Authority be invoiced based upon actual prescriptions dispensed and requires documentation supporting such prescriptions. Absent such documentation, the Authority lacks the information needed for accurate payment processing and effective monitoring of contracted services and the Board has limited assurance that it is receiving the desired services at the agreed-upon rates.

Recommendation: The Authority should require the grantee providing pharmacy services to provide the invoice supporting information required by the funding agreements and ensure that the information is utilized for payment processing and accomplishing the Authority's contract monitoring responsibilities. If the Board determines that such documentation is not necessary to support grantee invoices, the Board should remove the requirements from the funding agreements and establish alternate payment and monitoring procedures to ensure that the grantee is providing the contracted services in accordance with the Board's expectations.

Finding 5: Contract Approval

State law²⁴ authorizes the Board to contract as necessary to carry out its responsibilities. Such contracting may be directly or through third parties providing access to health care for indigent residents within district boundaries. As a good business practice, and to promote transparency and ensure that the contracts are in accordance with Board intent, the Board, as the Authority's governing body, should approve at a publicly noticed meeting contracts entered into by or on behalf of the Authority.

In June 2021 the TPA²⁵ entered into agreements with four health care providers, including a hospital, to provide health care services and the agreements designated the Authority as the payor for the services provided. The agreements included provisions for the health care providers to provide inpatient, outpatient, and urgent care services on a fee-for-service basis to eligible residents at contracted rates. However, the Authority did not sign or otherwise approve the agreements at a publicly noticed meeting. Contracted Authority representatives indicated that, because the agreements were between the TPA and the health care providers, the Board was not signatory to the agreements and, consequently, it was not necessary for the Board to sign or otherwise approve the contracts.

Notwithstanding this response, the Authority is designated in the agreements as the payor of services and the Authority pays health care providers upon the TPA's authorization. For example, the Authority paid a total of \$22.5 million to TPA-contracted non-grantee health care providers during the 2018-19 and 2019-20 fiscal years. Acknowledging and approving the health care provider agreements at a publicly noticed Board meeting would enhance transparency; affirm that the agreements meet the intent of the Board; and reduce the potential for misunderstandings and disagreements among the Board, TPA, and health care providers.

Recommendation: The Board should adopt policies and procedures to require contracts negotiated by the TPA on the Board's behalf be Board-approved at a publicly noticed meeting.

Follow-Up to Management's Response

In her response to the finding, the Board Chair indicated that there is no legal requirement that the Authority directly approve provider agreements between the TPA and its network of providers and that approving the agreements at a publicly noticed Board meeting could limit the TPA's negotiating power and increase overall healthcare costs. Notwithstanding, acknowledging and approving the health care provider agreements at a publicly noticed Board meeting would enhance transparency; affirm that the agreements meet the intent of the Board; and reduce the potential for misunderstandings and disagreements among the Board, TPA, and health care providers. Consequently, the finding and related recommendation stand as presented.

Finding 6: Accumulation of Resources

The General Fund serves as the Authority's operating fund and accounts for all financial resources, and the Authority's operations are primarily funded by ad valorem property taxes levied by the Authority. Fund

²⁴ Chapter 2004-421, Section 3, Charter Section 1, Laws of Florida.

²⁵ As previously noted, the TPA provided the Authority with health care network access and related administrative services.

balance in the General Fund represents the net financial resources available in the fund. The Governmental Accounting Standards Board²⁶ (GASB) established classifications of fund balance based on the extent to which the funds are bound by external and internal constraints.

A Government Finance Officers Association (GFOA) best practice²⁷ recommends that governments establish a formal policy on the level of unrestricted fund balance, which is composed of committed, assigned, and unassigned fund balance that should be maintained for the General Fund. Contrary to the best practice, the Authority had not established a formal policy on the level of fund balance that should be maintained. As shown in Table 1, the Authority's General Fund unrestricted (i.e., sum of assigned and unassigned) fund balance increased significantly from the 2016-17 to the 2019-20 fiscal year.

Table 1
Revenues, Expenditures, and Fund Balances by Fiscal Year
For the 2016-17 Through 2019-20 Fiscal Years

	2016-17	2017-18	2018-19	2019-20
Ad Valorem Tax Revenue	\$12,510,790	\$20,092,455	\$20,241,288	\$19,507,765
Other Revenue	209,474	136,419	285,169	217,927
Total Revenue	<u>12,720,264</u>	<u>20,228,874</u>	<u>20,526,457</u>	<u>19,725,692</u>
Total Expenditures, Health Care and Other	16,640,666	16,766,315	17,443,639	15,496,057
Net Change in Fund Balance	<u>(3,920,402)</u>	<u>3,462,559</u>	<u>3,082,818</u>	<u>4,229,635</u>
Fund Balance, Beginning	10,499,331	6,578,929	10,041,488	13,124,306
Fund Balance, Ending	<u>\$ 6,578,929</u>	<u>\$10,041,488</u>	<u>\$13,124,306</u>	<u>\$17,353,941</u>
Fund Balance:				
Nonspendable	\$ 2,000	\$ 2,000	\$ 39,454	\$ 133,626
Assigned, Subsequent Year's Budget	-	-	-	2,000,000
Unassigned	6,576,929	10,039,488	13,084,852	15,220,315
Total Fund Balance	<u>\$ 6,578,929</u>	<u>\$10,041,488</u>	<u>\$13,124,306</u>	<u>\$17,353,941</u>
Property Tax Millage	1.5900	2.3660	2.1751	1.9080
Months of Available Fund Balance On-Hand, Based on Subsequent Year's Expenditures	4.7	6.9	10.1	CND ^a

^a The months of available fund balance on-hand could not be determined as the audited 2020-21 fiscal year expenditure data was not available at the conclusion of our audit fieldwork.

Source: Authority's audited financial statements and auditor analysis.

As shown in Table 1, the amount of unrestricted fund balance increased from \$6.6 million to \$17.2 million, a total increase of \$10.8 million or 162 percent, from September 30, 2017, to September 30, 2020. The increase was primarily due to the Authority increasing the ad valorem millage rates over the 2016-17 fiscal year rate and the resultant increase in tax revenues. The accounting firm indicated that the number of the Authority's HealthCard holders increased in 2016, resulting in increased medical operating costs which led to the 2017 ad valorem millage rate increase. The Authority's expenditures declined by \$1.9 million from the 2018-19 fiscal year to the 2019-20 fiscal year due to reduced service

²⁶ GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

²⁷ GFOA publication, *Fund Balance Guidelines for the General Fund* (2015).

demand, which the Authority attributes to the COVID-19 pandemic. According to the accounting firm, the subsequent Board did not lower the millage rate because it wanted to retain fund balances in case demand for medical services increases when COVID-19 fears decline.

In addition, according to the accounting firm, because the Authority receives most of its ad valorem tax revenues at the end of December, and the Authority's fiscal year begins on October 1, the Authority needs 3 months of operating costs to start each fiscal year (approximately \$5 million). The accounting firm also recommended the Authority set aside an additional 3 months of operating costs for unexpected events, resulting in a recommended unrestricted fund balance of approximately \$10 million at the end of each fiscal year. Notwithstanding, as of September 30, 2019, the Authority's fund balance represented over 10 months of the 2019-20 fiscal year's total expenditures, and the accounting firm indicated that, based upon discussions with the Board, the Board acknowledged the increase in fund balance and was planning to reduce fund balance through future year tax decreases. The Board reduced the 2021-22 fiscal year property tax millage rate to 1.4073 mills, a 6.4 percent decrease from the 2020-21 fiscal year 1.5035 millage rate.

Notwithstanding the need for the Authority to maintain sufficient operating resources, the Authority may have retained resources in excess of the amount needed to achieve its purpose of providing health care access to qualified indigent residents within the Authority's geographic boundaries.

Recommendation: The Authority should adopt a written policy that establishes minimum and maximum levels of unrestricted fund balance. In addition, the Board should establish a plan to address any excessive General Fund resources, for example, the Board could reduce ad valorem tax levies or expand health care services to West Volusia residents.

Finding 7: Budget Preparation

State law²⁸ requires the governing body of each special district to adopt a budget by resolution each fiscal year and provides that the total amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total appropriations for expenditures and reserves.

Our examination of the Authority's 2015-16 through 2020-21 fiscal year budgets disclosed that, contrary to State law, available fund balances were not brought forward from the prior fiscal year and included as available resources for the next year. Table 2 shows the Authority's budgeted resources.

²⁸ Section 189.016(3), Florida Statutes.

Table 2
Budgeted Revenues, Expenditures, Fund Balances, and Property Tax Millages by Fiscal Year
For the 2015-16 Through 2020-21 Fiscal Years

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 ^a
Budgeted Revenues:						
Ad Valorem Taxes	\$12,225,000	\$12,500,000	\$19,910,000	\$20,194,000	\$19,350,000	\$16,431,158
Other Revenue	131,876	132,301	113,304	125,968	206,988	135,000
Use of Reserves	-	-	-	-	-	2,000,000
Total Revenues and Other Sources	\$12,356,876	\$12,632,301	\$20,023,304	\$20,319,968	\$19,556,988	\$18,566,158
Total Budgeted Expenditures	\$16,741,063	\$18,096,855	\$20,022,257	\$20,319,968	\$19,556,988	\$18,566,158
Revenue Less Expenditures	(4,384,187)	(5,464,554)	1,047	-	-	-
Financial Statements Assigned and Unassigned Fund Balance Available From Prior Fiscal Year	<u>\$12,295,627</u>	<u>\$10,497,331</u>	<u>\$ 6,576,929</u>	<u>\$10,039,488</u>	<u>\$13,084,852</u>	<u>\$17,220,315</u>
Property Tax Millage	1.6679	1.5900	2.3660	2.1751	1.9080	1.5035

^a The 2020-21 fiscal year amounts are unaudited amounts. At the conclusion of our audit fieldwork, the most recent audited financial statements available were for the 2019-20 fiscal year.

Source: Authority budget records, financial records, and audited financial statements.

Our analysis of the Authority's fund balance disclosed that:

- At the end of the 2014-15 fiscal year, the Authority had \$12.3 million available for the 2015-16 fiscal year budget.
- At the end of the 2015-16 fiscal year, the Authority had \$10.5 million available for the 2016-17 fiscal year budget.
- At the end of the 2016-17 fiscal year, the Authority had \$6.6 million available for the 2017-18 fiscal year budget.
- At the end of the 2017-18 fiscal year, the Authority had \$10 million available for the 2018-19 fiscal year budget.
- At the end of the 2018-19 fiscal year, the Authority had \$13.1 million for the 2019-20 fiscal year budget.
- At the end of the 2019-20 fiscal year, the Authority had \$17.2 million available for the 2020-21 fiscal year budget. Of this amount, the Authority budgeted \$2 million "use of reserves." However, the Authority did not budget the remaining \$15.2 million of available fund balance for the 2020-21 fiscal year.

According to the Authority's accounting firm, to address the excess fund balance accumulation, the Authority budgeted significant deficits for the 2015-16 and 2016-17 fiscal years "to repay taxpayers for excess cash on hand" and, to address an expected significant increase in HealthCard membership, the Authority increased the millage rate from 1.5900 in the 2016-17 fiscal year to 2.3660 in the 2017-18 fiscal year.

In response to our October 2021 request for the Authority's budget policies and procedures, the Authority responded that their budget process was governed by the Volusia County Tax Collector's Office (Tax Collector) and the Florida Department of Revenue's (FDOR) Truth-In-Millage (TRIM) processes.

However, although the Tax Collector and FDOR processes provide guidance on the millage calculation and budget approval processes, they do not provide guidance for estimating revenues, expenditures, and beginning fund balance. The Authority did point out that the 2018-19 and 2019-20 fiscal year newspaper budget advertisements included estimated beginning fund balances as available for appropriation and estimated ending fund balances with the planned expenditures. However, these published amounts were tentative budgets and the estimated beginning and ending fund balances were excluded from the approved final budget documents on the Authority's Web site.

In response to our inquiries, the accounting firm indicated that the Board does discuss fund balances during the budget process when they discuss the "use of reserves" line item in the budgets. Notwithstanding, without including balances brought forward from prior fiscal years, the budget does not include all available resources, and the budget's usefulness as a financial management tool is diminished. In addition, the exclusion of prior fiscal year fund balance as available resources increases the risk that the Authority may levy more ad valorem property tax than necessary to fund budgeted expenditures.

Recommendation: The Authority should establish written budget policies and procedures that require budgets to include balances brought forward from prior fiscal years as required by State law.

Finding 8: Citizens Advisory Committee (CAC) Member Removal

Except as otherwise provided in the Constitution of the State of Florida, pursuant to the State's Sunshine Law,²⁹ Board meetings at which official acts are to be taken are to be public meetings open to the public at all times. State law requires the Board meeting minutes to be promptly recorded and open to public inspection. To assist the public and governmental entities in understanding the requirements and exemptions to Florida's open government laws, the Attorney General's Office compiles a comprehensive guide known as the *Government-in-the-Sunshine Manual (Sunshine Manual)*. The *Sunshine Manual* is published each year.

When addressing the use of an agenda for board meetings, the *Sunshine Manual* refers to a Florida Attorney General Opinion (AGO),³⁰ which indicates that, although boards are not required to consider only those matters on a published agenda during a noticed meeting, it is strongly recommended that boards postpone formal action on controversial matters where the public has not been given notice that such an issue will be discussed. The AGO further indicates that "the purpose of the notice requirement in the Sunshine Law is to apprise the public of the pendency of matters that might affect their rights, afford them the opportunity to appear and present their views, and afford them a reasonable time to make an appearance if they wished."

During its May 2019 meeting, the Board voted to add a discussion item to remove a CAC member due to allegations made against him. This discussion item was not on the publicly noticed meeting agenda. During the meeting, the Authority's attorney recommended that the Board consider adding the CAC member removal action to a future Board meeting agenda and give the CAC member notice to appear

²⁹ Section 286.011(1) and (2), Florida Statutes (Sunshine Law).

³⁰ Florida General Attorney Opinion No. 2003-53.

before the Board and the opportunity to be heard at such meeting; however, contrary to the attorney's advice, the Board removed the CAC member during the May 2019 meeting. The Board's decision to remove the CAC member without prior public notice was contrary to the Sunshine Manual's recommendation and limited the opportunity for public input.

In addition, although the CAC Bylaws provide that a member can be replaced at any time without cause, the Bylaws do not include specific provisions for removing members from the CAC. Revision of the CAC Bylaws to establish a process for removal of CAC members would provide more transparency and increase the public's trust that advisory committees, such as the CAC, are functioning as intended.

Recommendation: To promote transparency of Authority operations and encourage community involvement, the Board should:

- **Publicly notice in advance all proposed Board actions, including those that may be deemed controversial**
- **Amend its bylaws or otherwise establish policies and procedures for removing CAC members.**

Finding 9: Anti-Fraud Policies and Procedures

Effective policies and procedures for communicating, investigating, and reporting known or suspected fraud are essential to aid in the mitigation, detection, and prevention of fraud. Such policies and procedures serve to establish the responsibilities for investigating potential incidents of fraud and taking appropriate action, reporting evidence of such investigations and actions to the appropriate authorities and protecting the reputation of persons suspected but determined not guilty of fraud.

Such policies and procedures should:

- Provide examples of actions constituting fraud.
- Require individuals to communicate and report known or suspected fraud.
- Provide for anonymous reporting of known or suspected fraud. Particularly if regarding the Authority's grantee medical service providers.
- Require officials to keep accurate records of reported fraud or suspected fraud.
- Assign responsibility for investigating potential incidents of fraud and taking appropriate action.
- Provide guidance for investigating potential and actual incidents of fraud, reporting evidence obtained by the investigation to the appropriate authorities, and protecting the reputations of persons suspected but determined not guilty of fraud.

In response to our October 2020 inquiry, the Authority's attorney identified some controls and procedures that serve as compensating controls for the lack of anti-fraud policies and procedures. These controls require:

- All checks be signed by two Board members.
- All moneys be transacted through a qualified public depository.
- The Authority's accounting firm to prepare monthly financial statements for review by Board members and members of the public.
- The accounting firm to conduct periodic site visits of funded agencies and prepare reports.

- A separate CPA firm to conduct the Board's annual financial statements audit.

As of October 2021, the Board had not established written policies and procedures to mitigate the risk of fraud and the Authority's attorney again responded that the controls already in place were adequate. Notwithstanding this response, absent adequately designed, comprehensive anti-fraud policies and procedures, there is an increased risk that known or suspected fraud may not be identified, communicated, investigated, or reported to the appropriate authority for resolution.

Recommendation: The Board should establish policies and procedures for communicating, investigating, and reporting known or suspected fraud that:

- **Define fraud and provide examples of acts constituting fraud.**
- **Require individuals to communicate and report known or suspected fraud.**
- **Provide for anonymous reporting of known or suspected fraud.**
- **Require officials to keep accurate records of known or suspected fraud reported.**
- **Assign responsibility for investigating potential incidents of fraud and for taking appropriate action.**
- **Provide guidance for investigating potential and actual incidents of fraud; reporting evidence obtained by the investigation to the appropriate authorities; and protecting the reputations of persons suspected but determined not guilty of fraud.**

Follow-Up to Management's Response

In her response to the finding, the Board Chair indicated that our characterization of the Authority attorney's response as "the controls already in place were adequate," is inaccurate. However, as the attorney identified specific controls and procedures and stated in his October 2020 e-mail, "I've been their contracted attorney for over 13 years and the above layers of review seem to have worked," and indicated in his October 2021 e-mail, that his response "remains the same," we believe that our characterization of the attorney's response is accurate.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations. Pursuant to Section 11.45(2)(j), Florida Statutes, the Legislative Audit Committee, at its December 17, 2019, meeting, directed us to conduct this operational audit of the West Volusia Hospital Authority (Authority).

We conducted this operational audit from October 2020 through October 2021 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The objectives of this operational audit were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and the safeguarding of assets, and identify weaknesses in those internal controls.
- To identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, deficiencies in management's internal controls significant to our audit objectives; instances of noncompliance with applicable laws, contracts, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records for the audit period October 2018 through June 2020, and selected Authority actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these transactions and records were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of Authority management, contractors, and grantees and, as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable laws, grants, contracts, Authority policies and procedures, and other guidelines, and interviewed contracted personnel to obtain an understanding of applicable processes and administrative activities.

- Examined Board records to determine whether the Board had adopted anti-fraud policies and procedures to provide guidance for communicating known or suspected fraud to appropriate individuals.
- Obtained and reviewed Attorney General Opinion No. 2007-11, which indicates that the Authority is permitted to provide services to qualified illegal aliens residing within the Authority's boundaries.
- Evaluated financial condition monitoring procedures for reasonableness, including projections of revenues and expenditures used in setting the ad valorem property tax millage rates for the 2018-19, 2019-20, and 2020-21 fiscal years.
- Analyzed the Authority's financial condition to determine whether the financial resources accumulated by the Authority were reasonable compared to Authority expenditures.
- Examined Authority records to determine whether the Authority complied with applicable Florida Department of Revenue ad valorem property tax levy requirements.
- Evaluated the adequacy of Authority policies and procedures governing public records retention, including retention of electronic communications, for compliance with Section 286.011, Florida Statutes (Sunshine Law).
- For the period October 2018 through June 2020, examined all 55 public records requests received by the Authority to determine whether the Authority timely responded to records requests.
- Examined Authority records to determine the legal authority for the Citizens Advisory Committee (CAC) and to understand the CAC's purpose and functionality. We also evaluated whether the CAC operated and interacted with the Board as intended.
- Examined Board records to determine whether the Board had adopted policies and procedures for removing CAC members and whether the removal of a CAC member in May 2019 complied with the Sunshine Law and CAC Bylaws and was conducted in a transparent manner that provided opportunity for public input.
- Examined minutes of the 50 Board meetings and 9 CAC meetings held during the period October 2018 through June 2020 to determine whether the Board:
 - Conducted the meetings using pre-established agendas.
 - Discussed topics not included in the pre-established agendas in a transparent manner that allowed for participation of interested members of the public.
 - Discussed significant items in detail prior to acting on those items.
- From the 23 compliance reports completed by the Authority's accounting firm during the period October 2018 to June 2020, selected and examined 19 reports to determine whether:
 - The reports were completed in compliance with grant agreement provisions, which required, for example, that the reports include the total amount received by the grantee, and engagement letter provisions.
 - The reports were presented to the Board and the reports included adequate context to enable the Board to understand the potential effects of the noted deficiencies.
 - The Board adequately discussed the report results and took reasonable follow-up actions to resolve any noted deficiencies.
- Scanned Board accounting records for the period October 2018 through October 2020, to determine whether the \$33 million of expenditures incurred by the Board during that period were for stated purposes consistent with the Authority's powers and duties established in Chapter 2004-421, Laws of Florida.

- From the population of 5,682 health cards active during the period October 2018 through June 2020, examined 30 health card applications to determine whether the Authority determined the cardholders to be eligible in accordance with the Authority's *Health Card Program Eligibility Guidelines and Procedures*.
- Reviewed the Authority's accounting records and supporting documentation to determine whether the Authority remitted the correct amount of ad valorem property tax revenues to all community redevelopment agencies (CRAs) within the Authority's borders and refrained from remitting property tax revenues to CRAs not located within the Authority's borders.
- Evaluated the Board's procedures for negotiating grant agreements and contracts with various health care entities to determine whether the grants and contracts served a valid public purpose, as allowed by Chapter 2004-421, Laws of Florida, and that the Board made reasonable efforts to negotiate the lowest rates.
- Reviewed the Board's contracts with its hospital operators to determine whether the Board took reasonable efforts to receive the most favorable terms and rates.
- Determined whether the Board competitively selected grantees and contractors for the various services required by the Board.
- Examined 29 of the 33 grant agreements, the hospital agreements, and the two third party administrator (TPA) contracts for which the Authority paid \$17.3 million during the 2018-19 and 2019-20 fiscal years, to determine whether the agreements and contracts contained provisions that:
 - Identified the required deliverables, including services to be performed by the grantee or contractor.
 - Where applicable, included clear eligibility criteria for Authority residents to qualify for the services to be provided.
 - Included a requirement that supporting documentation be provided prior to payment being rendered.
- From the population of 844 expenditures totaling \$26.9 million paid to grantees and the Authority's TPAs from October 2018 through June 2020, selected and examined 37 expenditures totaling \$2.2 million to determine whether sufficient detail was provided to support each expenditure and as required by the grant agreements.
- Reviewed Authority and grantee records and interviewed applicable individuals to determine whether policies and procedures had been established to provide reasonable assurance that grantees only provided services to eligible individuals.
- Reviewed the minutes for Board meetings occurring during the audit period and examined Authority accounting records to determine whether the Authority had any restricted revenues requiring separate accounting.
- Determined whether the amounts paid to grantees during the audit period exceeded the contracted amounts.
- Communicated on an interim basis with applicable individuals to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name "Sherrill" and last name "Norman" clearly legible.

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE¹



West Volusia Hospital Authority

March 17, 2022

Sherrill F. Norman, CPA
Auditor General
State of Florida
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman,

We received the Auditor General's preliminary and tentative audit findings and recommendations on February 21, 2022, resulting from your operational audit of the West Volusia Hospital Authority. We appreciate your team's diligence and review during the audit process and we are pleased that the audit reports no instances of fraud or violations of WVHA's internal controls to avoid fraud. A focus of my time as chair, which began in January 2022, is to promote more transparency of internal practices and procedures for budgeting and operations, and your findings will be a useful tool.

Sincerely,

Jennifer Coen
Chair, West Volusia Hospital Authority

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¹ The Findng 9 response refers to e-mails that are not included in this report but may be obtained from the Authority upon request.

West Volusia Hospital Authority's Response to the Florida Auditor General's Preliminary and Tentative Audit Findings

The Board of Commissioners of the West Volusia Hospital Authority appreciates the operational audit performed by staff of the Auditor General and their recommendations. The West Volusia Hospital Authority (WVHA) funds local agencies that serve the health care needs of our community. It operates as an independent special taxing district for the purpose of providing access to *no-cost* primary and hospital care, *low co-pay* specialty care, and *low-cost* prescriptions for working poor residents of West Volusia. To qualify for access to this unique network of low or no cost healthcare, applicants must first demonstrate that they are not eligible for Medicare, Medicaid, Affordable Care Act, SSI or any other governmental or private health care program. WVHA is a payer of last resort for those who would otherwise fall through the cracks. Instead of burdening taxpayers with the operational expense and liabilities of owning and operating hospital facilities, WVHA appropriates \$4 million dollars each year to reimburse for hospital and emergency room expenses of Health Card members, with no balance billing, at three privately owned and operated hospitals: AdventHealth DeLand, AdventHealth Fish Memorial, or HalifaxHealth| UF Health Medical Center of Deltona. Outside of funding for staffing local hospitals, WVHA funding partially *supports over 150 employees* of local agencies — people who live and work right here in West Volusia. WVHA also encourages funded agencies to work together to combine resources and reduce costs. Our goal is to keep costs down and keep local tax dollars close to home.

The Board of Commissioners has thoroughly reviewed the operational audit findings and recommendations made by the Auditor General. In responding to all of the requests for records and information from the Auditor General between September 2020 and the receipt of its preliminary findings in February 2022, WVHA's contracted Accountant, Administrative Support and Attorney have logged over \$17,000.00 in billable time to respond to this inquiry.

We are pleased that the audit findings did not discover any fraud or violations of WVHA's existing internal controls to avoid fraud. This is consistent with the "clean" audit findings WVHA has received over the last fifteen years of yearly outside audits, currently conducted by James Moore & Company and previously by Moore, Stephens Lovelace, P.A. Similarly, as to WVHA's compliance with the statutory budget process during this timeframe, WVHA has consistently received findings of "no violations" of the TRIM (Truth in Millage) certifications requirements by the Director of Property Tax Oversight Program.

We continuously look for ways to improve our budget and operational practices, while keeping costs down for taxpayers. For example, we implemented or began implementing some new practices before notification of the audit findings which addressed concerns noted by the audit team, including the modification of its Electronic Records Retention policy to discourage social media posts generally but to require their retention as public records whenever such posts are

deemed necessary by Board members, and also with the adoption of a 2021-22 budget that represents a gradual reduction of millage and the spend down of reserves that were accumulated due to uncertainties of the Covid-19 pandemic.

Below are our written explanation to the findings presented to us for your operational audit of the West Volusia Hospital Authority.

Finding 1: Contrary to State law, the Authority did not provide requested records needed to achieve all the objectives of our audit, thereby imposing significant constraints on the conduct of our audit.

WVHA provided all requested records in its possession and all documentation that was provided to it by contracted third-parties. The disputed request sought protected health information (HIV test results) concerning clients of one third-party contractor, Rising Against All Odds (RAAO), which has received State and national recognition for its effectiveness in reducing the spread of HIV-AIDS in Volusia County. RAAO consulted their own legal counsel who expressed concerns that responding to the request raised concerns under both State law and HIPAA. Briefly, RAAO's counsel expressed concern about the disclosure of HIV Test Results, which is protected under Florida law (381.004(e), F.S.). RAAO's counsel also expressed concerns about the manner in which the audit team suggested client information could be de-identified which was believed to be non-complaint with 45 CFR 164.514. We have no record that the audit team replied back to RAAO's counsel to dispute its determination or to WVHA with citations to applicable State law to the contrary of Section 381.004(e). See attached follow-up letter dated 3/4/2022 from RAAO's counsel.

It should be noted that federal laws cited by the audit team with regard to its ability to audit health plans don't apply since neither WVHA nor RAAO would be considered a "health plan" as defined in that statute. Additionally, there is plainly recognition of enhanced patient privacy protections for HIV Test Results under Florida law (381.004(e), F.S.). WVHA has complied with its obligations under State law to avoid becoming complicit with the unauthorized disclosure of HIV Test Results to any State agency (other than the Department of Health itself) without specific releases signed by those tested.

Finding 2: The Authority should enhance its oversight and monitoring procedures to provide greater assurance that grantees provide services consistent with the Board's intent and that payments to grantees are appropriate, properly supported, and in compliance with agreement terms and conditions.

The oversight and monitoring procedures performed for the Grantees were to ensure compliance with Grantee contract provisions. The issue documented by the auditors was a lack of limit on number of times and individual may be tested for HIV. The contract with the Grantee contained no limits on the number of times an individual may be tested. Instead, the WVHA Board allowed this health care provider the same level of discretion as all other providers to exercise professional discretion in providing health care. There can be valid reasons that an individual may need re-testing ranging from verification of original test results to subsequent tests of an at-risk individual requiring on-going monitoring for the protection of themselves, their family and the whole community.

Consistent with the recommendations of the Auditor General, moving forward WVHA contracts concerning HIV testing will specify any limits on the number and frequency of testing allowed and include provisions to require more detailed invoices to that would indicate in a de-identified fashion whether the bundle of services included a test and the number of times that each unique client is tested.

Finding 3: The Authority did not have adequate policies and procedures to ensure that grantee compliance review reports contained all information necessary for the Authority to make fully informed decisions on reported results. Additionally, the Authority Board did not always take appropriate action of record to resolve deficiencies identified in those reports.

The WVHA authorizes its accountants to review grantee records and prepare a compliance report based on contract requirements. The finding requested that additional information be included in the compliance reports.

Consistent with the recommendations of the Auditor General, all future WVHA compliance review reports will contain the grantee's annual budget, questioned costs, and a reasonable estimate of potential total exceptions and deficiencies. The findings of any reports with questioned costs will be presented to the Board for discussion and consideration of follow-up action on a case-by-case basis. This action will be based on the findings and recommendations noted in the compliance review reports and may include waiving or requiring repayment of questionable costs and determining whether additional compliance testing is warranted.

Finding 4: The Authority paid a grantee for medical services pursuant to invoices not supported by the detailed records required by the grant agreement.

This finding was related to information provided by our former contracted pharmacy. The pharmacy was required to submit claims to the TPA for processing. The TPA would then submit claims to the WVHA for payment. The pharmacy got behind on providing detailed paperwork. The TPA, knowing that patients were receiving prescriptions, approved payment for the claims. When a new TPA was hired in 2020, they also had difficulty getting detailed records. They worked to set up a new pharmacy that would provide them with appropriate processing information. They approved the payment of the claims in the interim period to ensure that the WVHA card members were not cut off from medications that they needed.

In 2021, the WVHA contracted with a new agency to provide pharmacy services. They provide supporting information such as client Health Card information, prescription dispensed date, name of prescription dispensed, prescription price, the prescribing doctor, and other supplemental information requested by the TPA sufficient to ensure that the payment is made for valid prescriptions for eligible Health Card members.

Finding 5: The Authority did not approve health care services agreements between the Authority's third-party administrator and health care providers that obligated the Authority to pay for the health care services.

The WVHA reimburses its Third Party Administrator ("TPA") on a fee-for-service basis for the hospital and specialty care services needed by Health Card members. The TPA is responsible for establishing its own hospital and specialty care networks, based on contracts that it negotiates directly with providers. WVHA determines an overall budget for these hospital and

specialty care services and also determines a maximum potential reimbursement rate tied to comparable Medicaid or Medicare rates, but WVHA's agreement with the TPA permits and provides incentives for the TPA to negotiate lower rates with individual providers. While approving health care provider agreements at a publicly noticed Board meeting would enhance transparency, WVHA has learned based on past experience that it would also limit the negotiating power of our TPA and increase overall costs of providing healthcare to taxpayers. Once one provider knows what other providers are willing to accept, the WVHA loses the ability to get the competitive reimbursement rates.

WVHA is deeply committed to transparency in government, particularly where it is required by State laws such as the Public Records and Sunshine Law. But, WVHA is also deeply committed to reducing the costs of government to taxpayers. Because the audit team acknowledged during the exit interview that there is no legal requirement that WVHA directly approves these provider agreements between the TPA and its network of providers, WVHA will continue allowing the TPA to negotiate for lower rates with its own network of providers and passing along those savings to taxpayers.

Finding 6: The Authority accumulated significant resources that may be in excess of amounts necessary for the Authority to fulfill its duties and responsibilities.

The WVHA has been rebuilding its reserves over the past several years. After the passage of the Affordable Care Act, the enrollment of the WVHA Health Card dropped considerably. Due to the unknown effects, the WVHA generated a large cash reserve. They cut their millage rate in 2012-2016 to reduce the large cash reserve position. Unfortunately, as cash reserves diminished, the enrollment increased on unexpected 38%. This caused the Board to dramatically increase the millage rate to cover current costs and provide a small buffer for unexpected costs. Since 2017, this reserve has been rebuilding. In 2020, the uncertainties associated with Covid-19 caused the Board to be conservative in their budgeting to ensure that there was enough money to cover medical expenses for the Health Card members. This Covid-19 related uncertainty continued through the 2021-22 budget cycle.

Consistent with the recommendations of the Auditor General, the WVHA will adopt a policy that establishes a minimum and maximum level of unrestricted fund balance. This plan will include known reserve requirements (such as the need for operating capital for 3 months until the ad-valorem tax levies are collected), an expected minimum reserve for unexpected expenses, and an additional reserve amount for specific uncertainties or costs as deemed necessary by the Board. If the reserves end above their maximum level of unrestricted fund balance, the Board will develop a plan to gradually reduce the reserves while avoiding the need for a sudden and dramatic increase in millage rates.

Finding 7: The Authority had not established written budget preparation policies and procedures. Additionally, contrary to State law, the 2015-16 through 2020-21 fiscal year budgets generally did not include estimated beginning or ending fund balances.

The Board follows the TRIM process in scheduling their budget meetings. As part of this TRIM process and the determination of ad-valorem tax rates, the Board considers expected revenue and expenses, budget vs actual budget presentations and discusses unrestricted reserve money carrying forward and the impact that may have on the budgeting process. As noted in the preliminary audit findings, the newspaper advertisements describing the tentative budgets for the TRIM hearings presented carry forward fund balances. But, the final budget

presentations listed on the website did not list the carry forward fund balances from prior fiscal years.

Consistent with the recommendations of the Auditor General, WVHA will ensure that future budget presentations include balances brought forward from prior fiscal years.

Finding 8: The Authority had not established policies and procedures governing the removal of Citizens Advisory Committee (CAC) members. In addition, in May 2019, the Authority Board removed a CAC member at a public meeting without placing the member's removal on the agenda, which limited the opportunity for public involvement.

This is an isolated incident. As noted in the preliminary audit findings, WVHA amended its agenda at the beginning of the May 16, 2019 meeting to include a discussion item to consider complaints that a new CAC member had allegedly made so many disruptive, abusive and potentially defamatory comments at the May 7th CAC meeting that some other members, including the CAC Chair were offering to resign their volunteer public service rather than continue being subjected to such comments. This amendment was made after Board members received last minute information including a letter from the CAC Chair, the complained about CAC's member's "reply to all" response and verbal reports from others who attended the May 7th CAC meeting. As a standard practice, the Board places all known items on a preliminary agenda, regardless of how controversial they may be. This agenda is published a week in advance according to State guidelines. At times, due to last minute events leading up to the board meeting, the agendas are amended at the start of the Board meeting. Because the subject of this discussion originated in a meeting that occurred after the publication of that preliminary agenda and then the Board received pressing letters from the CAC Chair 2 days before the meeting and a detailed response from the complained about CAC member 1 day before the meeting, WVHA exercised its discretion to make a last-minute amendment and took immediate action that it deemed necessary to restore good order and decorum in the overall functioning of the CAC. To our knowledge for at least the last 15 years, this removal power had not been exercised previously and WVHA has not had any occasion to exercise it since May 16, 2019.

The CAC bylaws state that "The Board may expand, reduce, or abolish the Committee or replace any member without stating a cause". To avoid even the appearance that this removal power is being utilized often and arbitrarily, WVHA will amend this provision to state that "The Board may expand, reduce or abolish the Committee or replace any member without stating a cause; provided however, the Board will only exercise this discretion during a regular meeting where the question is noticed on its published agenda unless exigent circumstances require otherwise".

Finding 9: The Authority had not established anti-fraud policies or procedures.

The characterization of either Attorney's 10/8/2021 or 10/15/2020 email as an expression of his opinion that "the controls already in place were adequate" is not accurate. See attached those emails. During the exit interview with the audit team, all WVHA representatives, including the Attorney, welcomed members of the audit team to send sample policies that might be appropriate for an entity like WVHA where, as here, any documented report of fraud to a member of "management" would become a public record since WVHA has no employees and the elected officials are the management. Consistent with the recommendations of the Auditor General, WVHA will consider any such suggestions and will also endeavor to find on its own anti-fraud policies and procedures that would respond to this finding.



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March 4, 2022

Via Email

tsmall@businessemploymentlawyer.com

Ted W. Small
General Counsel
West Volusia Hospital Authority
C/O PO Box 172
DeLand, Florida 32721

Re: Comments Regarding Florida Auditor General's Preliminary and Tentative Audit Findings

Dear Mr. Small:

Please allow this correspondence to serve as a reply to some of the issues raised in the above referenced Audit Findings. As you know, our office represents Rising Against All Odds, Inc., ("RAAO"), on certain matters as requested by the client. One such matter involved reviewing requests from representatives of the Florida Auditor General's Office to RAAO for sensitive patient information (HIV Test Results) related to clients of RAAO. Ostensibly, the Auditor General's request was to determine the West Volusia Hospital Authority's, ("WVHA"), compliance with its statutory purpose. As more fully explained below, RAAO was not able to comply with the request as doing so would have violated applicable law. Unfortunately, it appears that the Auditor General has equated RAAO's attempt to comply with applicable law as being contrary to Federal and State law. RAAO would vigorously deny that it has done anything other than comply with applicable law.

In the Summer of 2021, representatives of the Auditor General's office contacted RAAO and requested certain patient related information. More specially, the Auditor General's representative made the following request:

"Can you please provide a version (preferably in excel) of the "HIV Utilization 2021 WHVA Audit Docs" that includes individuals served by RAAO between October 2018 and June 2020 and shows the result of the test, if applicable? Please do not include the address on this file so that the listing is as deidentified as possible."

Our office, on behalf of RAAO, responded the Auditor General's representative via email on August 5, 2021, and advised that we had regulatory concerns about RAAO releasing such

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information under both HIPAA and applicable state law. We briefly explained our concerns and in particular focused on the Auditor General's request for patent information that "*is as deidentified as possible*". We attempted to explain our concerns that under 45 CFR 164.514 deidentification of PHI can only be achieved by two methods; expert determination and/or the applicable safe harbor which requires the removal of all specified identifiers. Our email response to the Auditor General's representative concluded with an invitation to contact our office if they had any questions. To my knowledge there was no response to our office or any effort to address RAAO's concerns.

It is RAAO's good faith belief that it has a legal obligation to safeguard the information of its clients. First, under HIPAA, RAAO has an obligation not to disclose PHI without the individual patients' authorization or consent. RAAO may release PHI under HIPAA for treatment, payment or health care operations without an individuals' specific consent.¹ However, it should be noted that given the sensitive nature of the information, Florida law treats the disclosure of HIV Test Results in a more restrictive manner than HIPAA.² Based on the sensitive nature of RAAO's HIV testing services, only limited information was supplied to the WVHA as set forth in the agreement between the parties. The request from the Auditor General's representative exceeded what RAAO felt it was legally able to provide, a fact that we would have been happy to discuss with the Auditor General's representative had they contacted our office.

We would also note that in the Audit Findings, the Auditor General seems to imply (Footnotes 9 and 10) that RAAO somehow impeded the Auditor General's authority. With all due respect to the Auditor General, we would disagree. With regard to Footnote 9, the Auditor General implies that 42 USC 1320d-7(c), provides it with the authority to require a "health plan" to provide access to certain records, however, RAAO is not a "health plan" and as such the stated statutory reference would not seem to apply in so far as a request to RAAO. Accordingly, RAAO would have no legal basis to release the information to the Auditor General without individual authorization from the patients whose information was to be disclosed. While we are not counsel for WVHA, it should be noted that under HIPAA's regulatory definition for "Health plan", specifically excluded from the definition is any "government-funded program", like WHVA, that makes grants to fund the direct provision of health care to persons.³ As for RAAO's purported non-compliance with 11.47(1), F.S., (Footnote 10), it is RAAO's good faith belief that as a private not for profit organization, not specifically identified 11.45, F.S., it does not fall under the purview of the Auditor General statute. Accordingly, we believe it would have been a violation of applicable law for RAAO to supply to the Auditor General the PHI it was requesting.

In conclusion, it has been RAAO's pleasure to serve individuals in the community who are concerned with and/or are dealing with a life-threatening disease that still, unfortunately, has a significantly negative social stigma. RAAO has been proud to work with the WVHA in carrying out its mission to serve the residents of West Volusia County. It will always be RAAO's primary

¹ 45 CFR 164.502

² 381.004, F.S.

³ 45 CFR 160.103

Ted W. Small
General Counsel
March 4, 2022
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mission to serve the patients in the community and RAAO looks forward to partnering with the WVHA to perform continued good works.

Should you have any questions or comments, please do not hesitate to contact me.

Very truly yours,
The Gunster Law Firm

A handwritten signature in black ink, appearing to read 'WD', is written over a horizontal line.

William Dillon

WEST VOLUSIA HOSPITAL AUTHORITY
FINANCIAL STATEMENTS
OCTOBER 31, 2022



ACCOUNTANTS' COMPILATION REPORT

To the Board of Commissioners,
West Volusia Hospital Authority:

Management is responsible for the accompanying financial statements of West Volusia Hospital Authority (the Authority), which comprise the balance sheet – modified cash basis as of October 31, 2022, and the related statement of revenue and expenditures budget and actual – modified cash basis for the one month and year to date period then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Authority's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to West Volusia Hospital Authority.

DeLand, Florida
November 17, 2022

**WEST VOLUSIA HOSPITAL AUTHORITY
BALANCE SHEET - MODIFIED CASH BASIS
OCTOBER 31, 2022**

ASSETS

Ameris Bank - operating	\$ 286,000
Ameris Bank - MM	2,789,655
Ameris Bank - Medicaid MM	2,497,074
Ameris Bank - payroll	70,296
Mainstreet Community Bank - escrow	200,000
Mainstreet Community Bank - MM	1,707,358
Surety Bank - MM	7,492,481
Mainstreet Community Bank - Certificates of deposit	9,013,436
Prepaid items and deposits	2,000
Total Assets	<u><u>\$ 24,058,300</u></u>

FUND BALANCE

Total Fund Balance	<u><u>\$ 24,058,300</u></u>
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See accountants' compilation report.

WEST VOLUSIA HOSPITAL AUTHORITY
STATEMENT OF REVENUES AND EXPENDITURES BUDGET AND ACTUAL - MODIFIED CASH BASIS
FOR THE ONE MONTH ENDED OCTOBER 31, 2022

	Year to Date Actual	Annual Budget	Amount Remaining Budget Balance	Percent Budget Used
Revenues				
Ad valorem taxes	\$ 194,600	\$ 15,900,000	\$ 15,705,400	1%
Interest income	3,667	45,000	41,333	8%
Other income	-	-	-	0%
Total revenues	<u>198,267</u>	<u>15,945,000</u>	<u>15,746,733</u>	<u>1%</u>
Expenditures				
Healthcare expenditures				
Hospitals				
Halifax Hospital	13,172			
AdventHealth	<u>34,074</u>			
Total hospitals	<u>47,246</u>	3,000,000	2,952,754	2%
Specialty Care Services				
Specialty Care - ER	-			
Specialty Care - Non-ER	<u>193,384</u>			
Total Specialty Care Services	<u>193,384</u>	3,000,000	2,806,616	6%
Emergency Room Care	-	1,000,000	1,000,000	0%
Primary Care	300,922	2,500,000	2,199,078	12%
Pharmacy	96,153	900,000	803,847	11%
Florida Dept of Health Dental Svcs	7,932	150,000	142,068	5%
Hispanic Health Initiatives	6,450	75,000	68,550	9%
Community Legal Services	4,098	105,794	101,696	4%
Rising Against All Odds	7,175	145,140	137,965	5%
HSCFV - Outreach	3,921	81,560	77,639	5%
HSCFV - Fam Services	4,419	76,331	71,912	6%
The House Next Door	1,371	60,000	58,629	2%
SMA - Homeless Program	4,202	78,336	74,134	5%
SMA - Residential Treatment	28,400	550,000	521,600	5%
SMA - Baker Act - Match	-	300,000	300,000	0%
H C R A - In County	17,559	400,000	382,441	4%
H C R A - Outside County	-	400,000	400,000	0%
The Neighborhood Center	-	100,000	100,000	0%
Healthy Communities Kid Care Outreach	8,215	72,202	63,987	11%
Other Healthcare Expenditures	<u>-</u>	<u>370,000</u>	<u>370,000</u>	<u>0%</u>
Total healthcare expenditures	<u>731,447</u>	<u>13,364,363</u>	<u>12,632,916</u>	<u>5%</u>
Personnel services				
Regular salaries and wages	5,425	65,588	60,163	8%
FICA	415	5,017	4,602	8%
Retirement	-	8,467	8,467	0%
Life and Health Insurance	-	12,000	12,000	0%
Workers Compensation Claims	11,993	25,000	13,007	48%
Total personnel services	<u>17,833</u>	<u>116,072</u>	<u>98,239</u>	<u>15%</u>
Other expenditures				
Legal Counsel	9,698	85,000	75,302	11%
Outside Legal Counsel	6,000	72,000	66,000	8%
Outside Legislative Advisory	6,000	72,000	66,000	8%
Audit	-	20,000	20,000	0%
General Accounting	9,000	108,000	99,000	8%
Application Screening - THND	33,734	447,364	413,630	8%
Application Screening - RAAO	4,608	81,452	76,844	6%
TPA Services	64,510	682,000	617,490	9%
Building Occupancy Costs	-	100,000	100,000	0%
Advertising	-	10,000	10,000	0%
Other Operating Expenditures	481	30,000	29,519	2%
Office Supplies	-	6,749	6,749	0%
Tax Collector & Appraiser Fee	-	650,000	650,000	0%
City of DeLand Tax Increment District	-	100,000	100,000	0%
Total other expenditures	<u>134,031</u>	<u>2,464,565</u>	<u>2,330,534</u>	<u>5%</u>
Total expenditures	<u>883,311</u>	<u>15,945,000</u>	<u>15,061,689</u>	<u>6%</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (685,044)</u>	<u>\$ -</u>	<u>\$ 685,044</u>	<u>0%</u>

See accountants' compilation report.