BOARD AUDIT & COMPLIANCE COMMITTEE MEETING

AGENDA
Tuesday June 15, 2021
5:00 p.m.

Meeting participation to be Virtual pursuant to California Governor Newson’s Executive Order N-29-20
Please see meeting log-in information below

<table>
<thead>
<tr>
<th>PLEASE MUTE YOUR MICROPHONE UPON ENTERING THE VIRTUAL MEETING ROOM AND WHEN NOT SPEAKING</th>
<th>Time</th>
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<tbody>
<tr>
<td>CALL TO ORDER</td>
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<tr>
<td>I. Establishment of Quorum</td>
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<tr>
<td>II. Public Comments¹</td>
<td>5:16</td>
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<td>III. Follow-up Items</td>
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<tr>
<td>IV. Agenda Item(s) for Review</td>
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<tr>
<td>1. *Minutes: Board Audit &amp; Compliance Committee Meeting – April 20, 2021 (ADD A-Pp 4-7)</td>
<td>5:21</td>
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<td>V. Public Comments¹</td>
<td>6:01</td>
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FINAL ADJOURNMENT

Board Audit & Compliance Committee Members

*Voting Members

* John Clark, Chair
* Jeff Griffith, E.M.T.-P
* Laurie Edwards-Tote, M.S., Director
* Richard Engel, MD, 1st Board Alternate

Diane Hansen, President & CEO
Kevin DeBruin, Esq., Interim Chief Legal Officer
Gregory King, Compliance Program Manager
Lachlan Macleay, MD, Committee Appointed Physician Representative
Thea McKenzie, Committee Secretary

¹ Asterisks indicate anticipated action

NOTE: In accordance with the ADA (Americans with Disabilities Act) please notify us at 760-740-6375 48 hours prior to the meeting, so we may provide reasonable accommodations.

¹5 minutes allowed per speaker with a cumulative total of 15 minutes per group. For further details & policy, see Request for Public Comment notices available in meeting room.

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Access Code: 698-923-773

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https://global.gotomeeting.com/install/698923773
Minutes
Board Audit & Compliance Committee
Tuesday, April 20, 2021

TO: Board Audit & Compliance Committee
MEETING DATE: Wednesday, June 15, 2021
FROM: Nanette Irwin – Committee Secretary

Background: The minutes from the Board Audit & Compliance Committee meeting held Tuesday, April 20, 2021 are respectfully submitted for approval.

Budget Impact: N/A

Staff Recommendation: Recommend to approve Tuesday, April 20, 2021 Board Audit and Compliance Committee meeting minutes.

Committee Questions:

COMMITTEE RECOMMENDATION: N/A

Motion: X

Individual Action:

Information:

Required Time:
Moss Adams
Audit Plan – Palomar Health

TO: Board Audit & Compliance Committee
MEETING DATE: Wednesday, June 15, 2021
FROM: Moss Adams Health Care Group

Background: Presentation of Moss Adams audit plan for Palomar Health for the year ended June 30, 2021, and to discuss current-year developments and auditing standard changes that will affect our audit.

Budget Impact: N/A

Staff Recommendation: N/A

Committee Questions:

COMMITTEE RECOMMENDATION: N/A

Motion:

Individual Action:

Information: X

Required Time:
ADDENDUM A
**BOARD AUDIT & COMPLIANCE COMMITTEE MEETING MINUTES – TUESDAY, APRIL 20, 2021**

**AGENDA ITEM**

<table>
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<tr>
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<th>FOLLOW UP / RESPONSIBLE PARTY</th>
<th>FINAL?</th>
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<tbody>
<tr>
<td><strong>DISCUSSION</strong></td>
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<td><strong>NOTICE OF MEETING</strong></td>
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Notice of meeting reschedule was posted Wednesday February 10, 2021. The agenda packet was posted on the Palomar Health website on Friday, February 19, 2021.

**CALL TO ORDER**

The meeting was held virtually pursuant to California Governor Newson’s Executive Order N-29-20 via Go To Meeting and called to order at 5:10 p.m. by Committee Director John Clark.

I. **ESTABLISHMENT OF QUORUM**

- Quorum comprised of Directors Clark, Edwards-Tate
- Absent: Jeff Griffith

II. **PUBLIC COMMENTS**

There were no public comments.

VI. **FOLLOW UP ITEMS**

1. Moss Adams Audit Update

- Noted as a follow up item because the last Board Audit & Compliance meeting occurred in June 2020, before the finalization of the 2019/2020 fiscal audit. Audit results were presented to the Full Board in which the Directors in this meeting were present.
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<thead>
<tr>
<th>AGENDA ITEM</th>
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<tbody>
<tr>
<td>DISCUSSION</td>
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**VII. AGENDA ITEM(S) FOR REVIEW**

1. *Minutes: Board Audit & Compliance Committee Meeting – February 24, 2021*
   
   **MOTION:** by Director Edwards-Tate, and 2nd by Director Clark to move to approve meeting minutes as presented. All in favor. None opposed.
   
   **N/A**

   - The minutes from the February 24, 2021 Board Audit & Compliance Committee meeting were reviewed and approved as written.

2. *Review Audit & Compliance Committee section in Bylaws*
   
   **MOTION:** by Director Edwards-Tate, and 2nd by Director Clark to approve the Committee Charter section in the Bylaws as presented. All in favor. None opposed.
   
   **Y**

   - Annual review of the committee charter section within the Bylaws. Article VIII: §B. 2. Committee members reviewed the Audit & Compliance section. No revisions noted. No changes made.

3. Moss Adams Audit Plan
   
   **MOTION:** N/A
   
   - Verbal update from Michael Bogert, Chief Financial Officer. Preliminary plan for Moss Adams Audit to start their interim work mid-May through June. Typically start in August spending 3-4 weeks on the audit. More information will be shared at the next meeting in June. The areas of focus will be any relevant items that Palomar should be aware of and will be laid out in the audit plan that will be shared with this committee.
**AGENDA ITEM** | **CONCLUSION/ACTION** | **FOLLOW UP / RESPONSIBLE PARTY** | **FINAL?**
---|---|---|---

**DISCUSSION**

4. Physician Contracting Audit

**MOTION:** N/A.

- Gregory King Compliance Manager, shared that much of the audit work was done pre-Covid and was revised and reformatted once new regulations came out to provide the best overview of the processes and recommendations. Gregory introduced Ben Durie, partner with Hooper Lundy & Bookman who presented the Palomar Health Physician Contract Review with the purpose to evaluate for compliance with Stark Law and Anti-kickback statues. Review included samples of medical directorships, call coverage, general professional agreements, physician recruitment agreements and real property leases. This review did not include all contract, tax information or sufficiency of documentation. Recommendations include; review overlap between services of physicians with multiple agreements, revise and update and physician contract policies to reflect new Stark/Kickback final rules (value based type of arrangements), considered introduction of new Physician contracting packet including business justification, review all professional service agreements, and conduct regular payment audits.

- Discussion ensued, Dr. Khawaja noted that there around 40 contracts, 16 medical directors, encompassing a wide range. Ben noted that the sample size was roughly half (20) contracts; however with all the ongoing work Palomar Health has done to streamline, some of the contracts that were looked at were subsequently terminated.

5. Discussion: Audit of Compliance Department

**MOTION:** N/A

- Gregory King, Compliance Manager shared that the Department of Justice (DOJ) and Office of Inspector General (OIG) state that an audit of the Compliance department is done every 3 years. The last assessment was completed in 2018. Once more information is gathered, a plan will be presented to this committee. Further discussion is needed.

**VIII. PUBLIC COMMENTS**

There were no public comments
**BOARD AUDIT & COMPLIANCE COMMITTEE MEETING MINUTES – TUESDAY, APRIL 20, 2021**

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</thead>
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**DISCUSSION**

**FINAL ADJOURNMENT**

There being no further business, Committee Chair Clark adjourned the meeting at 5:40 p.m.

**SIGNATURES:**

**COMMITTEE CHAIR**

 John Clark

**COMMITTEE SECRETARY**

 Thea McKenzie

Thea McKenzie
ADDENDUM B
Audit Entrance – Palomar Health
Prepared by the Moss Adams Health Care Group
June 15, 2021
Thank you for your continued engagement of Moss Adams LLP, the provider of choice for health care organizations. We are pleased to present our audit plan for Palomar Health for the year ended June 30, 2021. We would also like to discuss current-year developments and auditing standard changes that will affect our audit.

We welcome any questions or input you may have regarding our audit plan and we look forward to working with you.
Agenda

1. Team
2. Communications with Those Charged with Governance
3. Accounting Standards Update
4. About Moss Adams
Your Dedicated Team

**Stacy Stelzriede**
Engagement Partner and Southern CA/AZ Health Care Practice Leader

**Brian Conner**
Quality Control Reviewer and National Practice Leader, Hospitals and Health System

**Jessa May Sidebotham**
Manager

**Jorge Araujo**
Senior

**Other Team Members:**

**Nuri Melo**
Senior

**Blake Yoder**
Staff

**Nick Scott**
Staff
Communications with Those Charged with Governance
Required Communications with Those Charged with Governance

**NOW**
- Auditor’s responsibility under applicable auditing standards
- Planned scope and timing of audit

**LATER**
- Significant audit findings
- Qualitative aspects of accounting practices
- Difficulties encountered in performing the audit
- Corrected and uncorrected misstatements
- Management representations
- Management consultations with other independent accountants
- Other audit findings or issues
## Our Responsibility

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<td>To express our opinion on whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, and in accordance with U.S. GAAP. However, our audit does not relieve you or management of your responsibilities.</td>
<td>To perform an audit in accordance with generally accepted auditing standards issued by the AICPA, <em>Government Auditing Standards</em> issued by the Comptroller General of the United States, and the California Code of Regulations, Title 2, Section 1131.2, <em>State Controller’s Minimum Audit Requirements for California Special Districts</em>, and design the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement.</td>
<td>To consider internal control over financial reporting as a basis for designing audit procedures but not for the purpose of expressing an opinion on its effectiveness or to provide assurance concerning such internal control.</td>
<td>To communicate findings that, in our judgment, are relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.</td>
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Audit Process

**Internal Controls**
- Review of information systems and technology

**Analytical Procedures**
- Revenues and expenses
- Trends, comparisons, and expectations

**Substantive Procedures**
- Confirmation of account balances
- Vouching to supporting documentation
- Representations from attorneys and management
- Examining objective evidence
What is Materiality?

The amount of a misstatement that could influence the economic decisions of users, taken on the basis of the financial statements.

How it is calculated:
- Using certain quantitative (e.g., total assets) and qualitative factors (e.g., covenants, expectations, or industry factors)

It is used to identify:
- Significant risk areas
- Nature, timing, extent, and scope of test work
- Findings or misstatements
## Significant Audit Areas

<table>
<thead>
<tr>
<th>Area</th>
<th>Details</th>
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<tbody>
<tr>
<td>Patient revenue and receivables</td>
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<td>Valuation of investments and related financial statement disclosures</td>
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<td>Cost report settlements and supplemental funding</td>
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<td>Liabilities, contingent liabilities, and long-term debt (including covenant compliance)</td>
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<td>Transactions with affiliated entities</td>
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<td>Single audit of federal grant expenditures</td>
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<td>Adoption of the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2018-11, Leases (Topic 842), for Arch Health Partners</td>
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Provider Relief Fund ("PRF") Grants Received

- Approximately $20 million received.
- Nonfederal entities that expend financial assistance of $750,000 or more in federal awards will have a single or program-specific audit for their fiscal year that include the periods the funds are expended.
- Will require audits to also be conducted in accordance with government auditing standards.
- Guidance on what qualifies as a health care-related expense attributable to COVID-19 or what qualifies as lost revenue has evolved over time.
- An addendum to the Compliance Supplement which outlines the specific audit requirements was released in December 2020. Further clarification is still pending.
- Fiscal 2020 providers will include PRF expenditures on their fiscal 2021 Schedule of Expenditures of Federal Awards.
- Providers typically have nine months after their fiscal year end to file their single audit or program-specific audit report, however a six-month extension has been granted (now due September 30, 2022).
Risk Discussion

What are your views regarding:
• Entity’s objectives, strategies, and business risks that may result in material misstatements
• Significant communications with regulators
• Attitudes, awareness, actions concerning
  • Entity’s internal control and importance
  • How those charged with governance oversee the effectiveness of internal control
  • Detection or the possibility of fraud
  • Other matters relevant to the audit

Do you have any areas of concern?
Consideration of Fraud

How we gather information to identify fraud-related risks of material misstatement:

- Brainstorm with team
- Conduct personnel interviews
- Document understanding of internal control
- Consider unusual or unexpected relationships identified in planning and performing the audit

Procedures to be performed:

- Examine general journal entries for nonstandard transactions
- Evaluate policies and accounting for revenue recognition
- Test and analyze significant accounting estimates for biases
- Evaluate the business rationale for significant unusual transactions

Auditors must consider fraud to “improve the likelihood that auditors will detect material misstatements due to fraud in a financial statement audit.”
Deliverables

We will issue the following reports:

• Audit report on the financial statements of Palomar Health as of and for the year ended June 30, 2021
• Report to those charged with governance
  ➢ Communicating required matters and other matters of interest
• Report to management and the Audit Committee
  ➢ Communicating required internal control related matters identified during the audit
• Single Audit report—to be issued no later than September 30, 2022

Nonattest services:

• Assist in drafting of the financial statements and related footnotes
• Assistance with implementation of:
  ➢ Government Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities
  ➢ FASB ASU 2016-02, Leases (Topic 842), for Arch Health Partners, Inc. (“Arch”)
• Assist with the accounting for the transaction between Arch and Graybill
• Assist in drafting the Data Collection Form (filed with Single Audit report)
Expectations

Client will:

- Have no adjusting journal entries after beginning of fieldwork
- Close books and records before beginning of fieldwork
- Provide auditor requested information in Client Audit Preparation (CAP) schedule one week prior to the beginning of fieldwork

Moss Adams will:

- Communicate proposed adjustments with management when identified, if any
- Communicate control deficiencies with management when identified, if any
- Discuss any additional fees over estimate in engagement letter with management, as applicable
## Timeline

<table>
<thead>
<tr>
<th>Month</th>
<th>Task Description</th>
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<tbody>
<tr>
<td>May</td>
<td>• Planning meeting with management (virtual)</td>
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<tr>
<td>May</td>
<td>• Interim audit procedures for financial statements (remote)</td>
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<tr>
<td>June</td>
<td>• Entrance meeting with Audit Committee (virtual)</td>
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<tr>
<td>August</td>
<td>• Final fieldwork procedures for financial statements</td>
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<tr>
<td>September</td>
<td>• Discuss draft financial statements and auditor’s report with management</td>
</tr>
<tr>
<td>October</td>
<td>• Audit Committee approval of financial statements and exit meeting</td>
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<tr>
<td>October</td>
<td>• Finalize auditor’s reports</td>
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Accounting Standards Update
New Standards

FASB
ASU
2016-02

Effective
NOW!!

Leases

• *Leases (Topic 842): Targeted Improvements.* Requires lessees to recognize the assets and liabilities arising from substantially all leases on the balance sheet.

• A lessee should recognize in the statement of financial position a liability to make lease payments (the “lease liability”) and a right-of-use asset representing its right to use the underlying asset for the lease term.

• There continues to be a differentiation between finance leases and operating leases.

• Effective for not-for-profit organizations with conduit debt obligations, for interim and annual reporting periods beginning after December 15, 2019 (deferred by ASU 2020-05).

*This standard applies to Arch only as a FASB-reporter.*

• On July 30, 2018, the FASB issued ASU 2018-11

  • The ASU provides an additional transition option, which allows entities to recognize a cumulative-effect adjustment to the opening balance of retained earnings in the period of adoption, rather than the earliest period presented.
New Standards

**Leases**

- Would treat all leases as financings (no classification of capital v. operating) similar to FASB Topic 842.

- Includes non-cancellable period + periods covered by options to renew if reasonably certain to be exercised.

- Lessee would record an intangible asset (amortized over the shorter of its useful life or lease term) and present value of future lease payments as a liability.

- Lessor would record a lease receivable and deferred inflow of resources for cash received up front + future payments (revenue recognized over lease term in a systematic and rational basis).

- Effective for reporting periods beginning after June 15, 2021 (fiscal 2022 for Palomar Health). Earlier application is encouraged.
New Standards

**GASB 84**

**Effective NOW!!**

### Fiduciary Activities

Clarifies fiduciary activities as having the following characteristics:

1. Government controls the assets of the activity.
2. Those assets are not derived solely from the government’s own source revenue.
3. One of the following:
   - The assets result from a pass-through grant or trust agreement.
   - Assets are used to benefit individuals not typical recipients of the government’s goods and services (i.e., employees receive the benefit instead of patients).
   - Assets are to be used to benefit other organizations or governments.

- May require standalone business-type entities (i.e., hospitals) with defined benefit pension and OPEB trusts or patient custodial accounts to report separate fiduciary fund financial statements within the financial statements.
- Effective for Palomar Health for the year ending June 30, 2021.
New Standards

**Interest Cost Incurred Before the End of a Construction Period**

- Interest incurred during construction of an asset that was once eligible for capitalization must now be expensed as a period cost.

- The objective was to enhance comparability for the cost of borrowing and simplify the accounting.

- Respondents to the Exposure Draft argued that stand-alone business type entities (like hospitals) would no longer be comparable to non-governmental counterparts; however, GASB decided not to establish separate objectives for general government vs. business-type activities.

- Effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged. The Statement should be applied prospectively.
New Standards

Replacement of Interbank Offered Rates

• As a result of global reference rate reform, certain interbank offered rates (IBOR), (most notably, the London Interbank Offered Rate (LIBOR)) are expected to cease to exist in their current forms at the end of 2021.

• This standard addresses accounting and financial reporting implications that result from the replacement of an IBOR.

• This standard provides exceptions for certain hedging derivative instruments and lease agreements that are amended solely to replace an IBOR rate.

• Effective date for reporting periods beginning after June 15, 2020, except for certain provisions which are effective for reporting periods ending after December 31, 2021.
New Standards

GASB 95

Postponement of the Effective Dates of Certain Authoritative Guidance

- Statement No. 95 postpones the effective dates of certain GASB Statements and Implementation Guides for one year from their original effective dates to provide relief to governments and other stakeholders in light of the COVID-19 pandemic.
  - Statement 83—reporting periods beginning after June 15, 2019
  - Statement 84 and Implementation Guide 2019-2—reporting periods beginning after December 15, 2019
  - Statement 87 and Implementation Guide 2019-3—fiscal years beginning after June 15, 2021, and all reporting periods thereafter
  - Statement 88—reporting periods beginning after June 15, 2019
  - Statement 89—reporting periods beginning after December 15, 2020
  - Statement 90—reporting periods beginning after December 15, 2019
  - Statement 91—reporting periods beginning after December 15, 2021
  - Statement 92, paragraphs 6 and 7—fiscal years beginning after June 15, 2021
  - Statement 92, paragraphs 8, 9, and 12—reporting periods beginning after June 15, 2021
  - Statement 92, paragraph 10—government acquisitions occurring in reporting periods beginning after June 15, 2021
  - Statement 93, paragraphs 13 and 14 (relating to lease modifications)—fiscal years beginning after June 15, 2021, and all reporting periods thereafter
New Standards

GASB 96

Subscription-Based Information Technology Arrangements

- Provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users.
  - Defines a SBITA as a contract that conveys control of the right to use another party’s information technology software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction.
  - Establishes that a SBITA results in a right-to-use subscription asset (intangible asset) and a corresponding subscription liability.
  - Provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA.
  - Requires note disclosures regarding a SBITA.
- Based on the standards established in Statement No. 87, Leases.
- Effective for fiscal years beginning after June 15, 2022.
New Standards

GASB 97

Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans

• Provides updated guidance and clarification on Statement No. 84, *Fiduciary Activities*.

• Requires that a Section 457 plan be classified as either a pension plan or other employee benefit plan and clarifies that Statement No. 84 should be applied to all arrangements organized under IRC Section 457 to determine whether those arrangements should be reported as fiduciary activities.

• The Board believes the expected benefits of reporting certain defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans as fiduciary component units do not justify the perceived costs.

• Certain requirements in this standard are effective immediately.

• The requirements related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021.
On the Horizon – Exposure Drafts and Preliminary Views

- **Financial Reporting Model Improvements** – Proposes defining “operating” vs. “non-operating” activities; proposes requiring combining financial statements as supplementary information for blended component units; proposes classification of government-wide expenses by function or program.

- **Revenue and Expense Recognition** – Better differentiates exchange from non-exchange transactions; proposes a uniform revenue recognition standard with 3 models to be evaluated.

- **Disclosure Framework** – Proposes a framework for the development and evaluation of notes to financial statements for the purpose of improving the effectiveness of note disclosures.

- **Compensated Absences** – Addresses certain types of accrued leave benefits not covered in Statement No. 16, measurement options for sick leave, and usefulness of required notes to financial statements for decision-making and assessing accountability.

- **Prior-Period Adjustments, Accounting Changes, and Error Corrections** – Examines existing standards to address issues related to inconsistency in practice, confusion about and difficulty in applying requirements, and usefulness of related disclosures.

- **Risks and Uncertainties Disclosures** – Identifies potential risks and uncertainties in the state and local government environment and develops disclosure requirements for these.

- **Renaming the Comprehensive Annual Financial Report** – Considers whether a new name for the comprehensive annual financial report should be established.
About Moss Adams
Our Response to COVID-19

The COVID-19 pandemic has touched all aspects of our lives. We’re here to guide you to the information and resources you need now and provide strategies for the changes to come. We’ll support you as you rebuild and help you take advantage of rising opportunities.

- Stay up to date with guidance and support to help combat uncertainty
- Reach out to your Moss Adams professional with any questions on the most current updates and advisements

ARTICLE

REBUILD
- Strategize needs and be aware of what’s to come
  - We’ll connect you with the right resource, either within the greater Moss Adams team or through our various industry contacts
- Review Moss Adams announcements that provide tax and regulatory relief

ALERTS
- CARES Act Overview: Implications for Business Taxpayers
- CARES Act: Implications for Individual Taxpayers

THRIVE
- Take steps to bolster your workforce and organization
- Evaluate additional service needs, such as the following:
  - Capital sourcing
  - Cloud tools
  - Cost segregation
  - Enterprise resource planning
  - Estate and succession planning
  - Financial planning
  - Forecasting
  - IT security and cybersecurity
  - Process improvement
  - Outsourced finance accounting
  - R&D tax credits
  - Risk assessment
  - State and local tax
  - Transactions services

HELPING YOU ADAPT TO UNCERTAIN TIMES

Find more information and resources here: https://mossadams.com/covid-19-implications
Our Expertise

Crater Lake—A monument to perseverance, North America’s deepest lake filled to 1,949 feet over 720 years.

Our Reach

Grand Canyon—At 277 miles long and up to 18 miles wide, this icon serves as a testament to determination and time.
Health Care Industry Experience

Our health care professionals dedicate their careers to serving the industry.

We cover the full spectrum of health care including:

- Hospitals and health systems
- Independent practice associations
- Medical groups
- Community health centers
- Behavioral health organizations
- Long-term care
- Surgery centers
- Knox Keene licensed health plans
- Health care ancillary services

Crater Lake—A monument to perseverance, North America’s deepest lake filled to 1,949 feet over 720 years.
Audit and tax are vital. But you may have needs that go beyond these core functions. Our dedicated health care consulting team provides a range of services to address all your needs—both now and in the future.

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<td>Medicare &amp; Medicaid</td>
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<td>Provider-based Licensure &amp; Certification</td>
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<td><strong>GOVERNMENT COMPLIANCE</strong></td>
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<td>Coding Department Redesign</td>
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<td>HIPAA Reviews &amp; Assessments</td>
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<td>Employer Health Benefits</td>
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<td>Operational Assessments &amp; Process Improvement</td>
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| **STRATEGY & INTEGRATION**    |
| Provider Risk Analysis, Contracting & Operational Design |
| M&A Support                  |
| Feasibility Studies          |
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In today’s fast-paced world, we know how precious your time is. We also know that knowledge is key. These resources offer what you need to know, when you need to know it, and is presented in the format that fits your life.

We’ll keep you informed to help you stay abreast of critical industry issues.

Moss Adams closely monitors regulatory agencies, participates in industry and technical forums, and writes about a wide range of relevant accounting, tax, and business issues to keep you informed.

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