

## Public Comments SPA 20-0018

## **Graduate Medical Education (GME) Payments**

Hi Margaret,

I would like to comment on the recent GME SPA referenced in the subject line of this email. When reading through the SPA and the updated languages, I have a couple concerns and questions that I wanted to raise. It was unclear to me when the referenced comparison of the attested number of residents to the actual number of FTEs reported on the cost report would take place. The way it's written it almost makes it sound like DOM is going to look at the previous year's cost report to compare what you are attesting to in the upcoming year, but that would defeat the purpose for a program in cap-building period. I am assuming DOM means to do a true up a year later after a cost report has been filed, but the wording does not convey this clearly. When does DOM intend for the comparison to happen? The problem I think DOM is going to run into is that for cost reports that are not 6/30 year-ends, it will take 2 cost reports for all those residents to show up that the providers are attesting to. For example, a 9/30 year end hospital is starting up a new program July 2020. They will have 6 FTEs rotating there for 7/1/20 – 6/30/21, which is both the state fiscal year as well as the first program year. However only 1.51 FTEs will show up on their 9/30/20 cost report, and the remainder will end up on the 9/30/21 cost report. I wouldn't want the providers to be penalized for this.

If you need me to provide any further clarification on my comments, I would be happy to discuss further.

Thanks,

Laura Gillenwater, CPA

Senior Manager, Healthcare | **HORNE** 0: 601.326.1000 D: 601.326.1378

661 Sunnybrook Road, Suite 100, Ridgeland, MS 39157

hornellp.com