



*The Healthcare Financial Management Association of Central New York is pleased to present the following education session:*

## **“Accounting and Tax Industry/Medicaid Update”**

**Where:** Shenandoah Clubhouse, Turning Stone Casino, Verona, New York

**When:** January 19, 2011 (Wednesday)  
*Seminar* 8:00 a.m. – 4:00 p.m. **(7.0 NYS CPE hours)**

**Presented by:**

*Melissa L. Phelps, CPA*, Healthcare Audit Principal at Fust Charles Chambers LLP

*James E. Godleski, CPA*, Healthcare Audit Principal at Fust Charles Chambers LLP

*Angela M. Franco, CPA*, Tax Partner at Fust Charles Chambers LLP

*Joseph J. Schlegel, CPA*, Tax Partner at Fust Charles Chambers LLP

*Deborah L. Stuck, CPA*, Senior Manager at Fust Charles Chambers LLP

*John W. Gahan Jr. ,* Director, Bureau of Primary and Acute Care Reimbursement at the New York State Department of Health

*Patrick Cucinelli*, Senior Financial Policy Analyst at NYAHS

**Program Agenda**

**8:00 – 8:25 a.m. Registration and Continental Breakfast**

**8:25 – 8:30 a.m. Welcome and Introductions**  
Eric Fehrman, *President - CNY Chapter HFMA*

## **Program Agenda, continued**

- 8:30 – 10:00 a.m.     Accounting and Audit Industry Update – Melissa Phelps and James Godleski**
- SAS 117 – Compliance Audits
  - SAS 118 – Other Information in Documents Containing Audited Financial Statements
  - SAS 119 – Supplementary Information in Relation to Financial Statements as a Whole
  - SAS 120 – Required Supplementary Information
  - Endowments - NYPMIFA
  - ASU No. 2010-07 - Not-for-Profit Entities (Topic 958): Not-for-Profit Entities: Mergers and Acquisitions
  - ASU No. 2010-09 – Subsequent Events (Topic 855): Amendment to Certain Recognition and Disclosure Requirements
  - ASU No. 2010-23 – Health Care Entities (Topic 954): Measuring Charity Care for Disclosure
  - ASU No. 2010-24 – Health Care Entities (Topic 954): Presentation of Insurance Claims and Related Insurance Recoveries
  - Proposed ASU – Health Care Entities (Topic 954): Presentation and Disclosure of Net Revenue, Provision for Bad Debts, and the Allowance for Doubtful Accounts
  - Exposure Drafts – Leases, Loss Contingency Disclosures
- 10:00 – 10:15 a.m.     Break**
- 10:15 – 11:00 a.m.     Tax Industry Update – Angela Franco, Joe Schlegel and Deborah Stuck**
- IRS and NYS Focus and Initiatives (Governance, Compensation, Investment Policies)
  - Form 990 Update
  - New Hospital Exemption Requirements (IRC sections 501(r) and 4959)
- 11:00 – 11:15 a.m.     Break**
- 11:15 – 12:15 a.m.     Long-Term Care Medicaid Regulatory Updates –Patrick Cucinelli**
- NYS Budget and legislative
  - Medicaid rates/regional pricing methodology
  - Legal/audit issues



- 12:15 – 1:15 p.m.** Lunch
- 1:15 – 2:00 p.m.** **Long-Term Care Medicaid Regulatory Updates, continued –Patrick Cucinelli**
- 2:00 – 2:45 p.m.** **Hospital Medicaid Regulatory Updates – John Gahan**
- Medicaid rate sheet status
  - Reconciliation of Workforce Recruitment and Retention
  - APG payment update
  - Medicaid DSH audits
  - ICR
- 2:45 – 3:00 p.m.** Break
- 3:00 – 4:00 p.m.** **Hospital Medicaid Regulatory Updates, continued – John Gahan**

**Who should attend:** This seminar is recommended for all **Corporate Compliance Officers, Chief Financial Officers, Controllers, Reimbursement Managers & Staff, Medicare & Medicaid Coordinators, Healthcare Consultants and Certified Public Accountants** that work in the Healthcare industry.

**Dress Code: Business Casual**

*Registration fee per attendee (see form below)*

**\$60 for HFMA members**

**\$90 for non-members**

**PLEASE NOTE THAT EVERYONE MUST REGISTER!!!!**

## **Faculty Background**

**Melissa L. Phelps, CPA** is a principal at Fust Charles Chambers LLP in Syracuse, N.Y., with over 11 years of experience providing audit and consulting services to healthcare and not-for-profit clients across New York State. She is a member of the AICPA and NYSSCPA. She is a Board member of the Central New York Chapter of HFMA and also chairs the chapter's Membership Committee.

**James E. Godleski, CPA** is a principal at Fust Charles Chambers LLP in Syracuse, N.Y. where since 2001 he has provided audit and consulting services to many of the Firm's health care and not-for-profit



clients. He is a member of the AICPA and NYSSCPA. He is a Board member of the Central New York Chapter of HFMA and currently chairs the chapter's Certification Committee and the chapter's Special Events Committee.

**Angela M. Franco, CPA** is a partner at Fust Charles Chambers LLP in Syracuse, N.Y., with over 25 years of experience providing tax consulting and compliance services to healthcare and not-for-profit clients across New York State. She is a member of the AICPA, NYSSCPA and HFMA.

**Joseph J. Schlegel, CPA** is a partner at Fust Charles Chambers LLP in Syracuse, N.Y., with over 24 years of experience providing tax planning and compliance services to a variety of healthcare and not-for-profit clients across New York State. He is a member of the AICPA and NYSSCPA and serves on the Exempt Organization Committee of the State Society.

**Deborah L. Stuck, CPA** is a senior manager at Fust Charles Chambers LLP in Syracuse, N.Y., with over 19 years of experience providing tax services to healthcare and tax-exempt clients across New York State. She is a member of the AICPA, NYSSCPA and HFMA.

**John W. Gahan Jr., Director, Bureau of Primary and Acute Care Reimbursement for the NYS Department of Health.** John graduated from Bryant College with a BS degree in Accounting in 1977. Started in the Department of Health in the fall of that year, with the Division of Health Care Financing as a health care fiscal analyst and is currently the Director of the Bureau of Primary and Acute Care Reimbursement. The Bureau is responsible for all Medicaid Hospital and free-standing clinic rate setting. Some of the major responsibilities during this time were the implementation of the NYPHRM, HCRA and recent Medicaid Reform rate setting systems with particular involvement in the Indigent Care Pools since their inception in 1983, coordination of the Federal DSH audits for NYS, various redesigns and updates of the Institutional Cost Report, and the development and implementation of electronic rate sheet distribution through E-mail, Health Commerce System (HCS) and the WEB.

**Patrick Cucinelli,** is the Senior Director of Public Policy Solutions for the New York Association of Homes and Services for the Aging (NYAHSAs).

Patrick joined NYAHSAs in 2002, as Financial Policy Analyst. Patrick is responsible for analyzing all aspects of Medicare and Medicaid reimbursement as it impacts on nursing homes and home care. Patrick has developed major memos on nursing home survival strategies, budgeting, consolidated billing, physician billing, therapy billing, Part A and Part B Medicare rate analysis, pharmacy billing, Medicaid rate analysis, and HIPAA. Patrick was recently promoted to the position of Senior Director of Public Policy, overseeing the policy operations for nursing homes, home care, adult care/assisted living facilities, managed care, and housing.

Patrick is responsible for the regular publication of detailed financial guidance to members. In addition, Patrick is a resource for members on a variety of reimbursement, billing, fiscal policy, and regulatory issues. In



addition, Patrick has done both seminar and individual group presentations on topics including: state and federal budget analysis; Medicare Part D; budgeting and budget related issues for the nursing home; consolidated billing, physician billing, and HIPAA.

**DIRECTIONS:**

**Please note that the seminar will be in the Shenandoah Clubhouse. Take the first left once you enter the Resort. The Clubhouse is the large dark brown building on the left. Parking is right next to the building.**

[www.turning-stone.com/info/casinodirections.php](http://www.turning-stone.com/info/casinodirections.php)  
Directions and Map can be found on the website.

**From Syracuse and points West**

Take I-90 (NYS Thruway) East to Exit 33 (Verona); through the tollbooth, travel straight to the stoplight. Take a left onto Route 365, and the next left into the Resort.

**From Binghamton and points South**

Take I-81 North to Syracuse and then proceed on Interstate 481 North to I-90 (NYS Thruway) East to Exit 33 (Verona); through the tollbooth, travel straight to the stoplight. Take a left onto Route 365, and the next left into the Resort.

**From Watertown and points North**

Take I-81 South to I-90 (NYS Thruway) East to Exit 33 (Verona); through the tollbooth, travel straight to the stoplight. Take a left onto Route 365, and the next left into the Resort.

**From Utica and points East** Take I-90 (NYS Thruway) West to Exit 33 (Verona); through the tollbooth, travel straight to the stoplight. Take a left onto Route 365, and the next left into the Resort. *Or* take Route 5 to Route 365 and travel three miles to the Resort.

## Corporate Sponsors

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**Continuing Professional Education credit available:** Please indicate on registration form in Participant Information section. Certificates shall be handed out at the completion of the seminar.

### Questions?

For registration information or if you have questions about the program content, please contact either:

Eric Fehrman, (315) 446-3600 or e-mail at [efehrman@fcc-cpa.com](mailto:efehrman@fcc-cpa.com)

Michele Mecomonaco, (315) 458-3600 X307 or by e-mail at [michele.mecomonaco@sjhsyr.org](mailto:michele.mecomonaco@sjhsyr.org)

*Registration Form Below....*



**REGISTRATION FORM**

# “Accounting and Tax Industry/Medicaid Update”

Turning Stone Casino  
 5218 Patrick Road  
 Verona, New York 13478

January 19, 2011 (Wednesday)  
 8:00 AM to 4:00 PM

Please send the completed registration form and payment to:

**By Mail:**

Franciscan Management Services  
 Attn: Michele Mecomonaco, CPA  
 7246 Janus Park Drive  
 Liverpool, NY 13088-4839

**By Fax:**

(315) 458-2760

**By E-Mail:** [michele.mecomonaco@sjhsyr.org](mailto:michele.mecomonaco@sjhsyr.org)

**\$60 for HFMA members**  
**\$90 for non-members (Please make check(s) payable to CNY HFMA)**

**PARTICIPANT INFORMATION**

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NAME, TITLE	E-MAIL	MEMBER (Y / N)	CPE Y / N
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NAME, TITLE	E-MAIL	MEMBER (Y / N)	CPE Y / N
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**FACILITY INFORMATION**

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FACILITY

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ADDRESS

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