

August 15, 2024

NOTICE

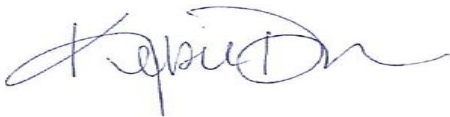
The Board of Directors of the Kaweah Delta Health Care District will meet in an open Audit and Compliance Committee meeting at 1:30PM on Tuesday, August 20, 2024, in the Kaweah Health Medical Center Executive Office Conference Room, 305 W. Acequia Avenue, Visalia, CA 93291.

The Board of Directors of the Kaweah Delta Health Care District will meet in a Closed Audit and Compliance Committee meeting immediately following the 1:30PM Audit and Compliance Committee meeting on Tuesday, August 20, 2024, in the Kaweah Health Medical Center Executive Office Conference Room, 305 W. Acequia Avenue, Visalia, CA 93291, pursuant to Government Code Section 54956.8.

All Kaweah Delta Health Care District regular board meeting and committee meeting notices and agendas are posted 72 hours prior to meetings in the Kaweah Health Medical Center, Mineral King Wing entry corridor between the Mineral King lobby and the Emergency Department waiting room.

The disclosable public records related to agendas are available for public inspection at Kaweah Health Medical Center – Acequia Wing, Executive Offices (Administration Department) {1st floor}, 400 West Mineral King Avenue, Visalia, CA and on the Kaweah Delta Health Care District web page <https://www.kaweahhealth.org>.

KAWEAH DELTA HEALTH CARE DISTRICT
David Francis, Secretary/Treasurer



Kelsie Davis
Board Clerk, Executive Assistant to CEO

DISTRIBUTION:
Governing Board, Legal Counsel, Executive Team, Chief of Staff
<http://www.kaweahhealth.org>



KAWEAH DELTA HEALTH CARE DISTRICT BOARD OF DIRECTORS AUDIT AND COMPLIANCE COMMITTEE

Tuesday, August 20, 2024
400 West Mineral King Avenue
Executive Office Conference Room

ATTENDING: Board Members: Michael Olmos – Committee Chair, Dean Levitan, M.D.; Gary Herbst, Chief Executive Officer; Malinda Tupper, Chief Financial Officer; Rachele Berglund, Legal Counsel; Ben Cripps, Chief Compliance & Risk Officer; Amy Valero, Compliance Manager; and Lisa Wass, Senior Compliance Analyst Recording

GUESTS: Brian Conner, Moss-Adams; John Feneis, Moss-Adams; Jennifer Stockton, Director of Finance; Kari MacDonald, Finance Accounting & Reimbursement Manager

OPEN MEETING – 1:30PM

1. **Call to order** – *Michael Olmos, Committee Chair*
2. **Public / Medical Staff participation** – Members of the public may comment on agenda items before action is taken and after it is discussed by the Board. Each speaker will be allowed five minutes. Members of the public wishing to address the Board concerning items not on the agenda and within the jurisdiction of the Board are requested to identify themselves at this time. For those who are unable to attend the beginning of the Board meeting during the public participation segment but would like to address the Board, please contact the Board Clerk (Kelsie Davis 559-624-2330) or kedavis@kaweahhealth.org to make arrangements to address the Board.
3. **[Opening Audited Financial Statement Kick-Off Fiscal Year 2024](#)** – Brian Conner and John Feneis, Moss Adams
4. **[Approval of the Quarterly February Audit & Compliance Committee Open Minutes](#)** – *Michael Olmos, Committee Chair*
5. **[Written Reports](#)** – Committee review and discussion of written reports.
 - 5.1 Compliance Program Activity Report – *Amy Valero, Compliance Manager*
6. **Verbal Reports**
 - 6.1 Compliance Program – Provide an update on the status of Compliance Program activity – *Ben Cripps*
7. **Approval of Closed Meeting Agenda** – Kaweah Health Executive Office Conference Room – immediately following the open meeting.
8. **Adjourn Open Meeting** – *Michael Olmos, Committee Chair*

CLOSED MEETING – {Immediately following the 1:30pm Open Meeting}

- 1. Call to order** – *Michael Olmos, Committee Chair*
- 2. [Approval of the Quarterly February Audit & Compliance Committee Closed Minutes](#)** – *Mike Olmos, Committee Chair*
- 3. [Conference with Legal Counsel – Anticipated Litigation](#)** – Significant exposure to litigation pursuant to Government Code 54956.9(d)(2) (12 cases) – *Ben Cripps, Chief Compliance and Risk Officer and Rachele Berglund, Legal Counsel*
- 4. Adjourn** – *Michael Olmos, Committee Chair*

In compliance with the Americans with Disabilities Act, if you need special assistance to participate at this meeting, please contact the Board Clerk (559) 624-2330. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Kaweah Delta Health Care District Board of Directors committee meeting.



Audit Entrance – Kaweah Delta Health Care District

Prepared by the Moss Adams Health Care Group

August 20, 2024

Audit Committee

Kaweah Delta Health Care District



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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 Kaweah Delta Health Care District for the year ended June 30, 2024. We would also like to discuss current-year developments and auditing standard changes that will affect our audit.

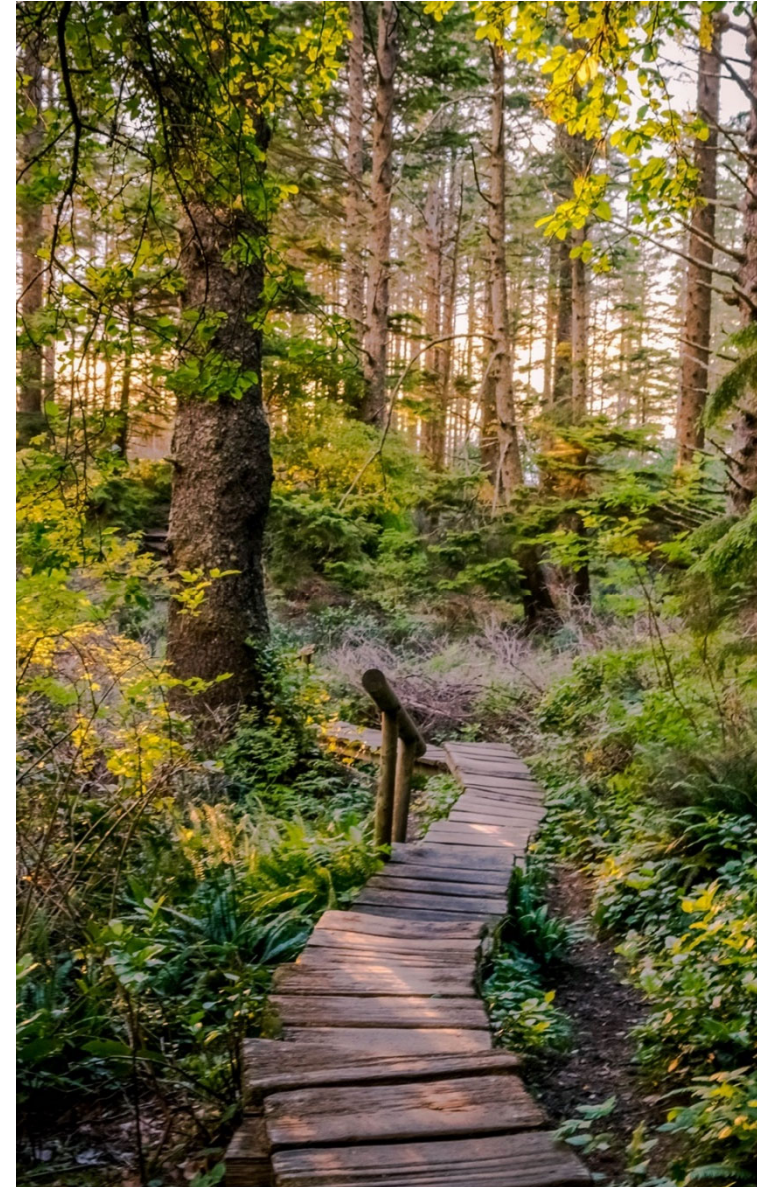
We welcome any questions or input you may have regarding our audit plan and we look forward to working with you.

Agenda

1. Your Service Team
2. Scope of Services
3. Auditor's Responsibility in a Financial Statement Audit
4. Significant Risks Identified
5. Single Audit Requirement – CARES Act Grant Funding
6. Risks Discussion
7. Consideration of Fraud in a Financial Statement Audit
8. Audit Timeline
9. Audit Deliverables
10. Expectations
11. Recent Accounting and Auditing Developments
12. Executive Session (if requested)
13. About Moss Adams



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Your Service Team



Brian Conner
Engagement Partner



John Feneis
Engagement
Director



Kate Jackson
Concurring Partner



Glenn Bunting
Managing Director,
Reimbursement



Scope of Services

Relationships between Moss Adams and Kaweah Delta Health Care District:

Annual Audit



Annual consolidated financial statement audit as of and for the year ending June 30, 2024

Nonattest Services



- Assist management with drafting the consolidated financial statements as of and for the year ending June 30, 2024
- Assist management with drafting the auditee section of the OMB data collection form
- Assist management with Medicare cost report appeals

Auditor's Responsibilities in a Financial Statement Audit

-Auditor is responsible for:

- Forming and expressing an opinion on whether the consolidated financial statements are prepared, in all material respects, in conformity with U.S. Generally Accepted Accounting Principles.
- Performing an audit in accordance with generally accepted auditing standards issued by the AICPA, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the California Code of Regulations, Title 2, Section 1131.2, State Controller's Minimum Audit Requirements for California Special Districts.
- Communicating significant matters, as defined by professional standards, arising during the audit that are relevant to you.
- When applicable, communicating particular matters required by law or regulation, by agreement with you, or by other requirements applicable to the engagement.



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-The audit of the consolidated financial statements doesn't relieve management or you of your responsibilities.

-The auditor is not responsible for designing procedures for the purpose of identifying other matters to communicate to you.

Significant Risks Identified

During the planning of the audit, we have identified the following significant risks:

Significant Risks	Procedures
Valuation of Patient Accounts Receivable and Patient Service Revenue	We will perform a lookback analysis to determine if management's estimate was materially correct at June 30, 2023 based upon cash collections. We will also analyze subsequent cash collections on June 30, 2024 accounts receivable as well as perform analytical procedures on June 30, 2024 accounts receivable and net patient service revenue. Finally, we will perform test procedures on management's patient accounts receivable allowance model.
Management Override of Controls	We will perform inquiries of accounting and operational personnel, perform risk assessment procedures, and test risk-based manual journal entry selections.



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Significant Risks Identified *(continued)*

During the planning of the audit, we have identified the following significant risks:

Significant Risks	Procedures
Internal Controls over Compliance with Federal Laws, Regulations, and Major Programs	Inquiry and inspection of documents and other information to provide assurance to the federal government that a nonfederal entity has adequate internal controls in place and is generally in compliance with program requirements.



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Risks Discussion




1. What are your views regarding:

- Kaweah Delta Health Care District's objectives, strategies, and business risks that may result in material misstatements.
- Significant communications between the entity and regulators.
- Attitudes, awareness, and actions concerning:
 - Kaweah Delta Health Care District'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.

2. Do you have any areas of concern?

Consideration of Fraud in a Financial Statement Audit

Auditor's responsibility: Obtain reasonable assurance the consolidated financial statements as a whole are free from material misstatement – whether caused by fraud or error

	Procedures to address the risk of fraud.	<ul style="list-style-type: none">• Engagement team discussion
	Identify the risks of material misstatement due to fraud.	<ul style="list-style-type: none">• Perform procedures to address identified risks• Inherent limitation of an audit
	Unavoidable risk exists that some material misstatements may not be detected.	



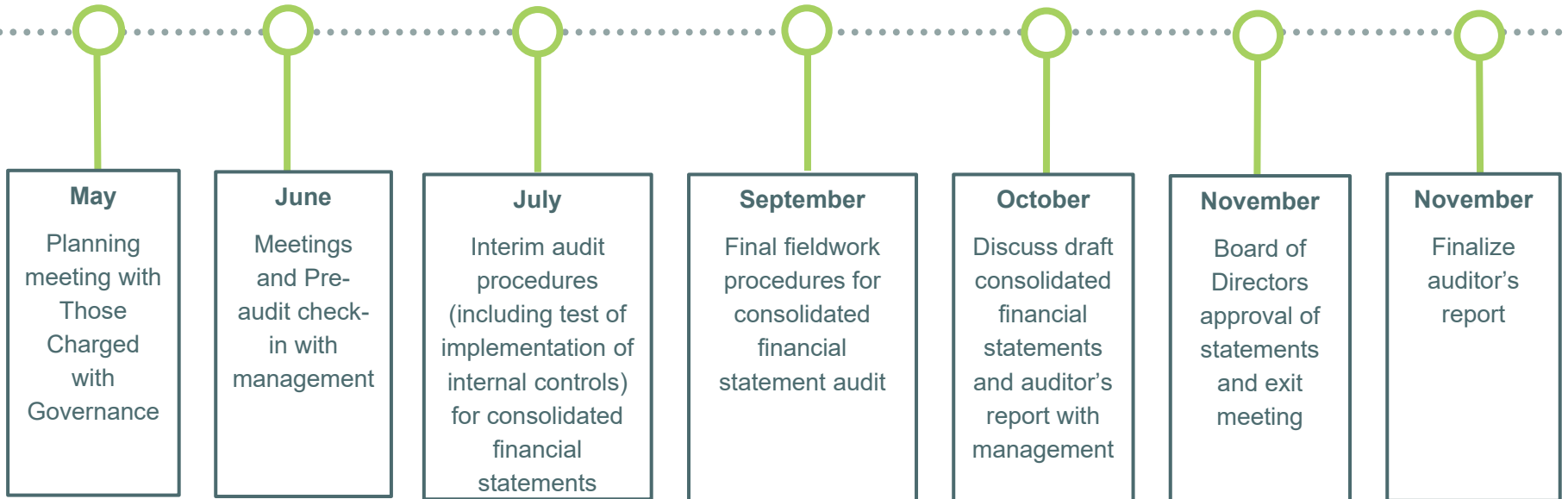
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Audit Timeline

2024



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Audit Deliverables



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Report of Independent Auditors

on consolidated financial statements as of and for the year ended June 30, 2024



Report to Management

(communicating internal control related matters identified in an audit)



Report to Those Charged With Governance

(communicating required matters and other matters of interest)



Report of Independent Auditors

on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Audit Standards



Report of Independent Auditors

on Compliance for the Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance



Expectations

Kaweah Delta Health Care District will:



- Have no adjusting journal entries after beginning of field work.
- Close books and records before beginning of field work.
- Provide auditor requested information in CAP schedule one week prior to the beginning of fieldwork.

Moss Adams will:



- Communicate proposed adjustments with management when identified.
- Communicate control deficiencies with management when identified.
- Discuss any additional fees over estimate in engagement letter with management.



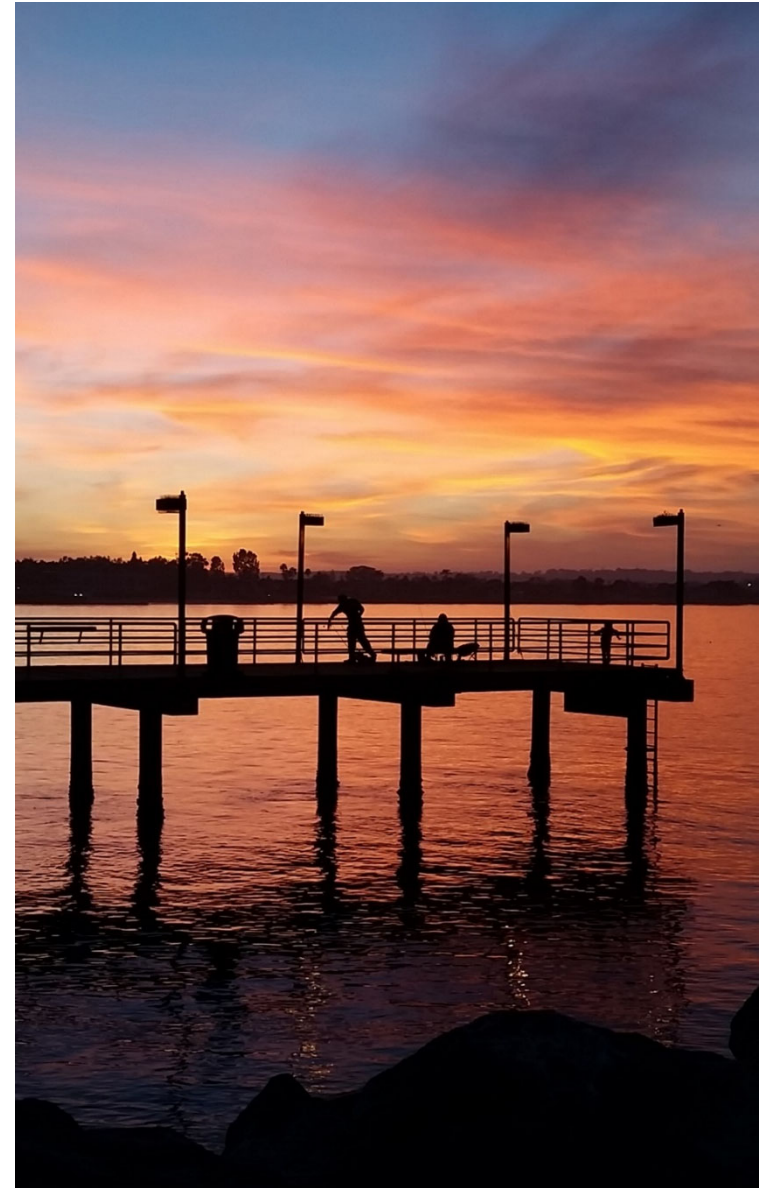
Recent Accounting Developments

- GASB Statement No. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62. Effective for the System beginning July 1, 2023.
- GASB Statement No. 101, Compensated Absences. Effective for the System beginning July 1, 2024.
- GASB Statement No. 102, Certain Risk Disclosures. Effective for the System beginning July 1, 2024



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Better Together: Moss Adams & Salinas Valley Health





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Executive Session



**Brian Conner, Engagement
Partner and Engagement
Reviewer**

Brian.Conner@mossadams.com
(209) 955-6114

John Feneis, Director

John.Feneis@mossadams.com
(415) 677-8341



**THANK
YOU**

About Moss Adams

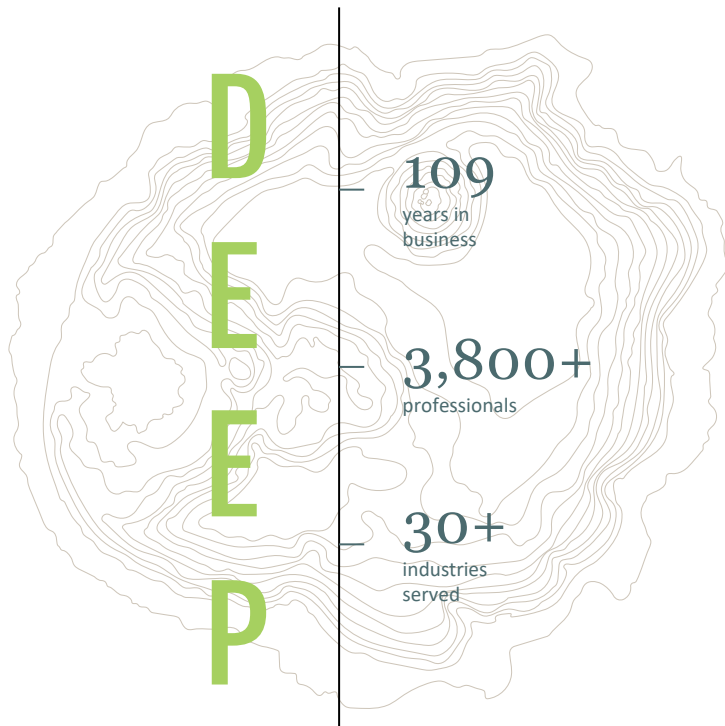
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Better Together: Moss Adams & Kaweah Delta Health Care District

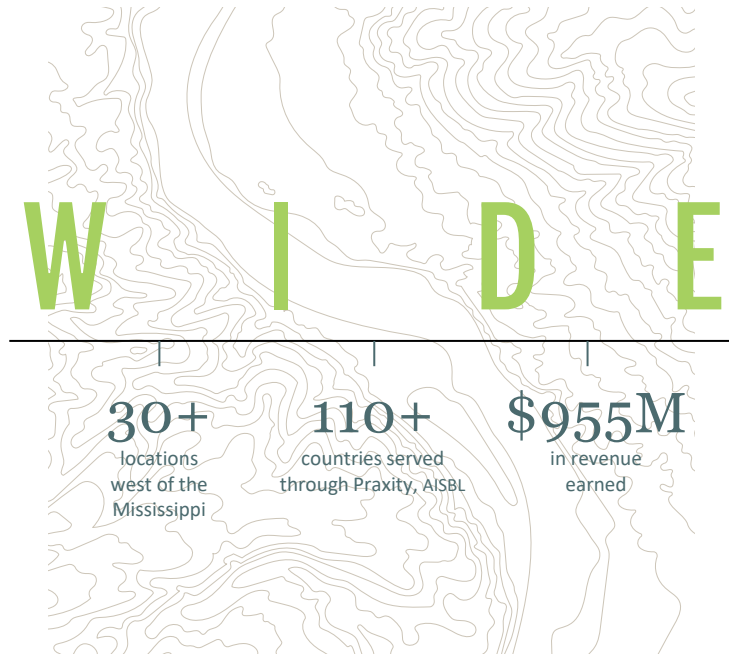


Our Expertise



*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.*

Better Together: Moss Adams & Kaweah Delta Health Care District

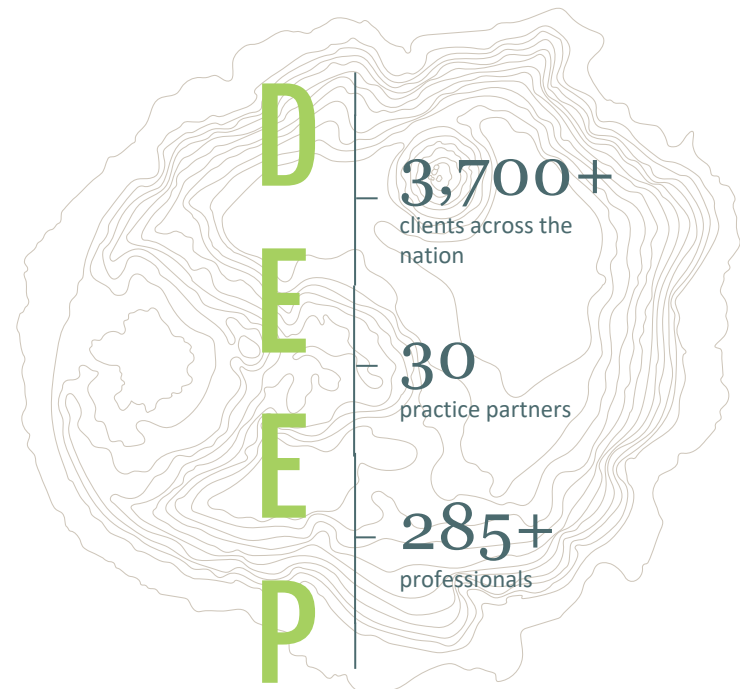


Health Care Industry Experience

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.*



Additional Services

Audit and tax are vital, but you have complex needs that go beyond these core functions. Our dedicated health care consulting team provides a range of services to address all your emerging needs — both now and in the future.



Health Care Consulting		
COST REIMBURSEMENT	GOVERNMENT COMPLIANCE	OPERATIONAL IMPROVEMENT
Medicare & Medicaid	Regulatory Compliance	Revenue Cycle Enhancement
Provider-Based Licensure & Certification	Coding Validation	Claims Recovery
Medical Education	Coding Department Redesign	Litigation Support
Uncompensated Care	EHR Internal Controls	Employer Health Benefits
Wage Index Reviews	Corporate Compliance	Lean Consulting
Contract Compliance		Operational Assessments & Process Improvement
STRATEGY & INTEGRATION	INFORMATION TECHNOLOGY	Valuations
Provider Risk Analysis, Contracting, & Operational Design	HIPAA Security & Privacy	
M&A Support	Network Security & Penetration Testing	
Feasibility Studies	Disaster Recovery Planning	
Market Intelligence & Benchmarking	PCI DSS Audits	
Strategic Planning & Implementation	SOC Pre-Audit Gap Analysis & Readiness	
Managed Care Assessment & Negotiation	SOC Audits	
Service Line Enhancement & Analyses		

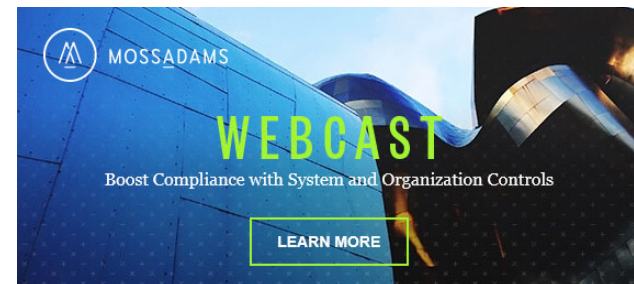
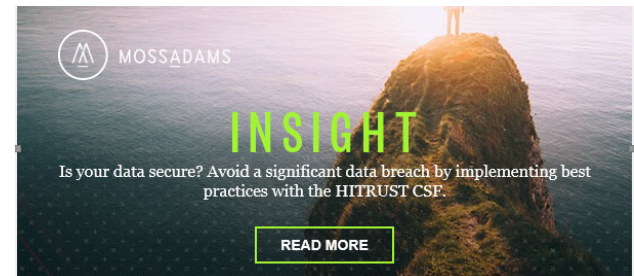
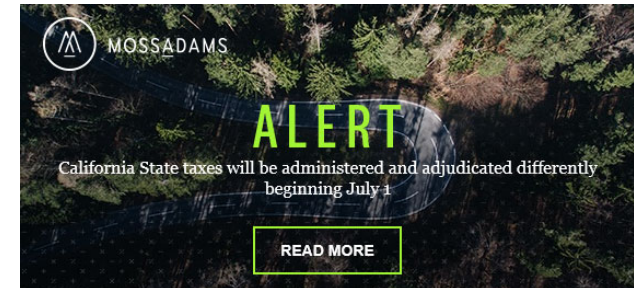
Insights and Resources

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.

We also offer CPE webinars and events which are archived and available on demand, allowing you to watch them on your schedule.



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Audit and Compliance Committee OPEN

Monday, May 20, 2024

Executive Office Conference Room

ATTENDING: Board Members: Mike Olmos (Chair) & Dean Levitan, M.D.; Gary Herbst, CEO; Ben Cripps, Chief Compliance & Risk Officer; Malinda Tupper, Chief Financial Officer; Rachele Berglund, Legal Counsel; Amy Valero, Compliance Manager; Michelle Adams, Executive Assistant

1. Michael Olmos called the Open Session to order at 2:00pm.

2. **Public/Medical Staff participation:** None

3. **Approval of the Quarterly February Audit & Compliance Committee Open Minutes:**

Dr. Dean Levitan moved to approve the February Audit and Compliance Committee Minutes as presented. Mike Olmos seconded.

4. **Written Reports**

4.1 Compliance Program Activity Report: Ben Cripps provided the Committee with a high-level overview of the Compliance Program Activities noting:

- Patient Status/Observation: Committee engaged in dialogue regarding the patient status audit and discussed observation hours, clarifying that observation hours should be billed as non-covered. Mr. Cripps explained that observation services may be billed for the first forty-eight (48) hours, and that observation services are paid under the Ambulatory Payment Classifications (APC) rate regardless of how many days they remain in the observation Unit. Mr. Olmos asked whether or not observation patients can be admitted as inpatients. Mr. Cripps explained that while Observation patients can be admitted, a physician must write an order for admission. Mr. Cripps and Mr. Herbst shared the historical outcome of a prior Medicare Audit in 2008, in which Kaweah Health was audited by Medicare twice, the first of which resulted in a 35% error rate due to placing patients in an inpatient status, when they qualified for observation services only. Medicare conducted a second audit one month later, which resulted in an increased error rate of 45%. Kaweah Health self-disclosed the audit findings and ultimately paid Medicare \$8.1 Million Dollars. The root cause of the patient status errors were determined to be physician education and case management issues. As a result of the repayment, Kaweah Health restructured the Case Management department to what it currently is today, in addition to providing Physician education. The Compliance department now completes an annual patient status audit.

4.2 Audit Executive Summaries: Ms. Valero provided the Committee a written report.

5. **Verbal Reports:** Ben Cripps provided the committee with a high-level overview noting:

- There has been a change to the Committee Report formatting, with the goal of providing an easier way to read and edit the document.
- Mr. Cripps attended the National Compliance Institute conference in April, and shared a few items which stood out to him. The conference provided perspective on matters the Government is currently focused on. In November 2023, the OIG released the General Compliance Program Guidance (GCPG), which is an all-encompassing guidebook that is easy to read and easy to follow. The conference also provided expectations for what a Compliance Committee and future reporting should look like. Kaweah Health will be adopting the structure set forth, which will

Audit and Compliance Committee OPEN

Monday, May 20, 2024

Executive Office Conference Room

look more like the Patient Safety structure with various subcommittees. Currently, we have processes in place to disseminate information; however, we do not have a group gathering. In addition, the GCPG has listed patient safety as a top focus for the audit and compliance committee. Given the information gathered at the conference, the Compliance department is currently pausing efforts surrounding the Effectiveness Tool, shifting resources to initiate a risk assessment centered around the GCPG.

- Mr. Cripps is currently working with Doug Leeper (ISS) to address current patient privacy concerns related to Artificial Intelligence, Pixel Tracking, and Chat GPT.
- Mr. Cripps explained pixel tracking and the potential risk it poses to patient privacy, as we may be gathering present, past, or future PHI. The committee acknowledged that the Marketing department currently uses this technique to market services to certain demographics. Mr. Cripps acknowledged that it is a risk and must be addressed.
- Mr. Cripps shared that audits will be derived from the Operational Compliance Committee, as we work towards an enterprise risk management approach.

6. Approval of Closed Meeting Agenda: Dr. Dean Levitan made a motion to approve the closed meeting agenda. Mike Olmos seconded the motion.

Mike Olmos adjourned the Open Session meeting at 2:27pm.

COMPLIANCE PROGRAM ACTIVITY REPORT – Open Meeting
Ben Cripps, Chief Compliance and Risk Officer
May 2024 through July 2024

EDUCATION

Live Presentations

- Compliance and Patient Privacy – New Hire Orientation
- Compliance and Patient Privacy – Management Orientation
- Compliance and Patient Privacy – New Resident Orientation
- Compliance and Patient Privacy – Sequoia Regional Cancer Center

Written Communications – Bulletin Board / Area Compliance Experts (ACE) / All Staff

- Interpreter Services
- Safeguarding Privacy: Physical and Situational Patient Privacy
- Fairwarning: Appropriate EMR Access

PREVENTION AND DETECTION

- **California Department of Public Health (CDPH) All Facility Letters (AFL)** – Review and distribute AFLs to areas potentially affected by regulatory changes; department responses reviewed and tracked to address the regulatory change and identify potential current/future risk
- **Medicare and Medi-Cal Monthly Bulletins** – Review and distribute bulletins to areas potentially affected by the regulatory change; department responses reviewed and tracked to address the regulatory change and identify potential current/future risk
- **Office of Inspector General (OIG) Monthly Audit Plan Updates** – Review and distribute OIG Audit Plan issues to areas potentially affected by audit issue; department responses reviewed and tracked to identify potential current/future risk
- **California State Senate and Assembly Bill Updates** – Review and distribute legislative updates to areas potentially affected by new or changed bill; department responses reviewed and tracked to address regulatory change and identify potential current/future risk
- **Patient Privacy Walkthrough** – Monthly observations of privacy practices throughout Kaweah Health; issues identified communicated to area Management for follow-up and education
- **User Access Privacy Audits** – Daily monitoring of user access to identify potential privacy violations
- **Office of Inspector General (OIG) Exclusion Attestations** – Quarterly monitoring of department OIG Exclusion List review and attestations

OVERSIGHT

- **Fair Market Value (FMV) Oversight** – Ongoing oversight and administration of physician payment rate setting and contracting activities including Physician Recruitment, Medical Directors, Call Contracts, and Exclusive and Non-Exclusive Provider Contracts
- **Medicare Recovery Audit Contractor (RAC) and Medicare Probe Audit Activity** – Records preparation, tracking, appeal timelines, and reporting
- **Licensing Applications and Medi-Cal/Medicare Facility Enrollment** – Forms preparation and submission of licensing applications to the California Department of Public Health (CDPH); ongoing communication and follow-up regarding status of pending applications. The following applications for licensure and/or enrollment were completed:
 - Sequoia Regional Cancer Center Medical Oncology, Visalia
 - Sequoia Regional Cancer Center Medical Oncology Pharmacy
 - Sequoia Regional Cancer Center Medical Oncology, Hanford
 - Home Infusion Pharmacy revalidation
 - Family Pact Program – Exeter RHC
- **KD Hub Non–Employee User Access** – Oversight and administration of non-employee user onboarding, privacy education, and user profile tracking; evaluate, document, and respond to requests for additional system access; on-going management of non-employee KD Hub users; the annual renewal process with the new Compliance 360 workflow is currently in process
- **Operational Compliance Committee** – Consultation, oversight, and prevention; Comprised of eight (8) high-risk departments including Patient Accounting, Health Information Management, Revenue Integrity, Case Management, Patient Access and Clinical Documentation Improvement (CDI) Department, Radiology, and Rural Health Clinics. Meetings held bi-monthly to discuss regulations, policies, auditing and monitoring, and educational efforts within the departments.
- **Restructure of Legislative and Regulatory Processes** – Oversight; The compliance program has developed and implemented a preventionist role to strategically enhance the monitoring, review, and proactive oversight of relevant regulatory changes within the healthcare compliance landscape. The preventionist role is responsible for refining the current process of legislative and regulatory oversight, in addition to implementing new workflows and strategies to ensure leaders and stakeholders are aware of upcoming changes affecting their areas. The preventionist role works as a consultative partner with leaders to mitigate risk and provide necessary information to ensure compliance with upcoming regulatory and legislative changes. Several new processes and workstreams have been developed, including increased tracking, communication and project management of high-risk legislative updates.

RESEARCH & CONSULTATION

- **AB-1020 HCAI Regulatory Updates** - Research, consultation and oversight; Compliance provided research, consultation and oversight to implement compliance with HCAI’s updated requirements of the AB-1020, Health Care Debt and Fair Billing Act, effective January 2024. The Compliance Department worked closely with Patient Accounting and Patient Access

leadership to implement policies, processes, and workflows to comply with the new requirements outlined in the bill. The implementation of the updated requirements involved updates to financial assistance policies, signage requirements and discharge notices. Compliance with this regulation was finalized in June 2024.

- **Sequoia Regional Cancer Center Transition** – Consultation and oversight; Compliance was engaged to consult on Sequoia Regional Cancer Center’s (SRCC) transition to becoming a licensed Kaweah Health facility. In addition to the completion of CDPH licensing and Medicare enrollment, Compliance provided in person education for SRCC employees and provided consultative services regarding the issuance of pharmaceutical coupons to patients, appropriate vendor relationships, and patient privacy procedures and processes in accordance with regulatory requirements and policies.
- **Taxonomy Consultation** – Consultation and oversight; Compliance was engaged to consult on the possibility of changing the taxonomy code currently being used for our outpatient clinics. Through the partnership with a Medi-Cal consultant with the California Department of Health Care Services (DHCS), the recommendation was made to change the current specialty-specific taxonomy code for some of our multi-specialty clinics with a generic clinic taxonomy code due to reimbursement opportunities. A collaboration between Compliance and Patient Accounting took place to review individual clinic taxonomy codes and ensure appropriate application of the suggested code. Validation of taxonomy code changes are underway.
- **Consent for Outpatient Behavioral Health Services** – Research and consultation; Compliance was engaged to evaluate the consent process for outpatient (OP) behavioral health therapy, and whether the current consent process complied with regulatory requirements. Research was conducted and determined that the current consent process in our OP facilities satisfies legal requirements, however an opportunity existed to develop a separate consent form for OP behavioral health services containing greater detail into services being provided. A committee of behavioral health team members was assembled and developed a separate consent form. Review of the OP behavioral health consent form is pending approval.
- **Level of Care Screening Criteria** – Research and Consultation; Compliance was engaged to evaluate the Level of Care Screening Criteria for hospital observation patients and inpatients. A review of the Centers for Medicare and Medicaid Services (CMS) Two Midnight Rule was completed, along with other regulatory sources. Following a comprehensive review of the regulation and subsequent discussion with the Director of Case Management, the Compliance Department approved a new protocol for determining the patient’s status (Observation vs. Inpatient).

AUDITING AND MONITORING

- **Skilled Nursing Facility (SNF) Probe and Educate** - As part of the effort to lower the SNF improper payment rate, CMS initiated a SNF five (5) Claim Probe & Educate Review program for every Medicare-billing SNF in the country. The Comprehensive Error Rate Testing (CERT) program projected an improper payment rate of 15.1% for SNF services in 2022, up from 7.79% in 2021. SNF service errors were determined to be the top driver of the overall Medicare Fee-for-Service improper payment rate. The goal of the SNF five (5) Claim Probe & Educate program is to assist SNF’s in understanding how to bill appropriately under this new payment

model and decrease the improper payment rate. On June 7, 2024, Noridian (Medicare Claims Administrator) notified Kaweah Health that all five (5) claims were approved. The review has been closed.

Agenda item intentionally omitted