MS HFMA

May 2015

MISSISSIPPI HEADLINES

PUBLICATION FOR THE MISSISSIPPI HEALTHCARE FINANCE COMMUNITY



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OFFICIAL NEWSLETTER OF THE MISSISSIPPI CHAPTER OF HEALTHCARE FINANCIAL MANAGEMENT ASSOCIATION

Mississippi HFMA President's message



Rhonda Atkins

Another HFMA year is drawing to a close as evidenced by the 2015 Annual Institute held at the Hard Rock Casino in Biloxi, April 22-24. The conference began with Mississippi Lieutenant Governor, Tate Reeves, and included updates from the Division of Medicaid and Novitas. The Past President's reception and the crawfish and shrimp boil were both fantastic socials. The education committee led by Jim Wadlington and the social committee led by Debi Lee created an annual institute that's one of the best the Mississippi Chapter has held. Check out all of the photos on the Facebook page for Mississippi Chapter of HFMA.

Immediately following the Annual Institute, Jim Wadlington, Bill Nesmith and I attended the national Leadership Training Conference in San Antonio. David Butler also attended as a member of the Chapter Advancement Team (CAT). The leadership conference included a presentation by Joe Fifer, HFMA President and CEO, about the changes HFMA will face in "*Leading Health Care Through an Era of Transformation*". We also attended workshops on leading the chapter and heard best practices from other chapters. The information we gained will be helpful in guiding the Mississippi chapter in the new year. During free time, we strolled along the River Walk and visited the Alamo. It was a delightful combination of learning and pleasure.

One of the chapter's goals is to be your healthcare education source of choice. There are two chapter education events this summer. The first is June 18th in Jackson. The one day event will include the four hour required ethics education for Mississippi CPAs. The summer institute will be held at the Silver Star Casino on August 19th – 21st. The education committee is hard at work insuring that these meetings will be filled with topics and information you can use immediately. I hope to see you at both meetings.

I have enjoyed serving the chapter as President for the past year and look forward to serving again in the 2015-16 year. Due to an information system implementation at my hospital, it will be a hectic year. However, I'm sure that this time next year I will be wondering how the time passed so fast. Volunteering with the chapter has exposed me to terrific experiences at chapter and national meetings and introduced to me to numerous friends I would not have met without HFMA. If you would like to volunteer and become more involved with the chapter, please contact me via email at ratkins@mrhc.org or by telephone at 662-293-7650.

Sincerely,

Rhonda Atkins

MISSISSIPPI HEADLINES

PUBLICATION FOR THE MISSISSIPPI HEALTHCARE FINANCE COMMUNITY

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Newsletter Committee Chair/Editor-In-Chief

Ken Dulaney, Alliance Collection Service, Inc.

Newsletter Editors

Robin Long, Healthcare Financial Services

Brittany Hill, HORNE LLP

Amanda Matson, Mississippi State Hospital

Newsletter Design

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Please email your submission to:

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Mississippi HFMA…Your Educational Resource...

HFMA's Online Membership Directory

Have you visited HFMA's Online Membership Directory lately? Log in at **www.mshfma.org** or

http://www.hfma.org/login/index.cfm. When you select "HFMA Directory," not only can you search for members of your chapter, you can also search for all your HFMA colleagues by name, company, and location—regardless of chapter! Using an online directory instead of a printed directory ensures that you always have the most up-to-date contact information. While accessing HFMA's Online Membership Directory, you can view your current contact information and make edits to your profile. You can also see products you have ordered, events you have registered for, your CPE credits, your Founders points, and more! It's vital that HFMA has your correct information, so please take a moment to review your record now. By doing so, you'll ensure that HFMA continues to provide you with valuable information and insights that further your success.

HFMA Membership Benefits

As you experience the value HFMA provides, don't forget to value the experience. HFMA offers opportunities to network with those who face similar challenges and successes. If you are looking to gain experience in a safe environment, or would like to share the experiences you've gained, opportunities to volunteer at the Mississippi Chapter or at a national level are plentiful.

The bottom line is that HFMA is comprised of more than 35,000 people just like you. What do we know about our members? We are value driven. We are forward thinking. We are innovative. And together, we are defining, realizing, and advancing the profession of the financial management of health care.

To learn more about the benefits of your HFMA membership visit **http://www.hfma.org/Membership/**.

We've Gone Social!



'Like' our Facebook Page and join in the conversation with others just like you.

Follow us on Twitter to learn about upcoming educational events and other chapter information.

We'd like to connect with you on LinkedIn.

Click on the button below and go directly to our page.

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WELCOME TO OUR NEWEST MISSISSIPPI HFMA MEMBERS:

L. Allen Langford, CEO, United Medical Recovery, LLC, Jackson, Miss.

Shawn Rossi, VP for Marketing & Public Relations, Mississippi Hospital Association, Madison, Miss.

Thomas W. Kuluz, CFO, Corporate Management, Inc., Gulfport, Miss.

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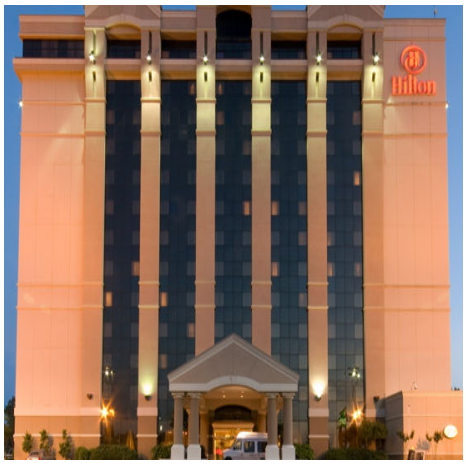
Rhonda Breakfield, Administrative Director, MSHFMA, Purvis, Miss.

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Upcoming educational opportunities
Save the Date!

MS HFMA
Mini LTC

Ridgeland, Mississippi
May 17 & 18, 2015



MS HFMA
A & A Workshop

The Hilton Hotel
County Line Road, Jackson, Mississippi
June 18, 2015



MS HFMA
Summer Meeting

Silver Star Casino
Philidelphia, MS
August 19th thru 21st, 2015



HFMA's Virtual Conferences

What is HFMA's Virtual Conference?

The Virtual Conference provides members and non-members with unique, interactive educational experiences, including real-time presentations with nationally recognized experts (CPEs available), networking opportunities, and industry solutions. All you need is a computer and a high-speed internet connection to participate. You don't need to leave your home or office!

Experience HFMA's Virtual Conference created for healthcare finance leaders. This interactive, live 4-day event includes influential speakers, dynamic education sessions, online networking opportunities, industry solutions, and CPE credits.* Available online and in real-time.

- Free for HFMA members
- $175 for non-HFMA members (includes membership through May 31, 2015 for those new to HFMA)

**1 CPE credit will be awarded for each live session attended. With 4 events, 12 CPEs are available!*

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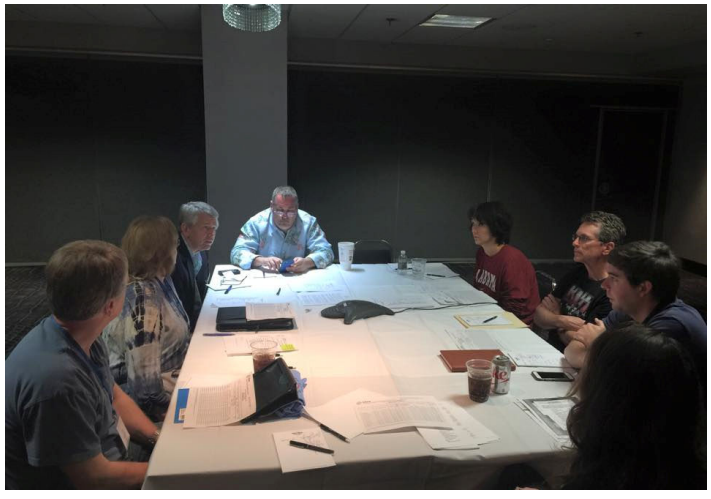
Thank you to all of our sponsors and to the Board Members, Officers and Committee Members for their dedication to MS HFMA! Here are a few pictures from the April Annual Institute at Hard Rock Casino in Biloxi.



MS HFMA congratulates Jim Wadlington of Horne LLP as our newest "Fellow".









“Moments” at HFMA MS Annual Institute

April, 2015 Hard Rock Casino, Biloxi



















Crawfish Boil, April 2015

MS HFMA Annual Institute, Biloxi, MS













Report Finds Drop in Patients' Ability to Pay for Health Care

April 22—Consumers' ability to pay for healthcare costs declined by more than 11 percent between the end of 2013 and the end of 2014, according to a new report.

Using a proprietary ratio of revolving credit to certain healthcare costs, TransUnion found that consumers' ability to pay declined to a ratio of 13.5 to 1 in the fourth quarter of 2014. In other words, for every $100 in healthcare costs, consumers had $1,350 in revolving credit to potentially make those payments—down from $1,520 (a ratio of 15.2 to 1) in 2013.

Patients in the subprime-credit risk tier—those with a credit score lower than 601—may have the hardest time paying for healthcare costs, according to TransUnion's latest "Healthcare Report." Their ratio of credit to healthcare costs dropped from 4.3-to-1 to 3.6-to-1. The report also found that average patient payment costs rose 11 percent, from $2,245 to $2,491, during the period studied.

"Our latest report demonstrates that consumers continue to feel the pressure of rising healthcare costs," Gerry McCarthy, president of TransUnion Healthcare, said in a release. "Despite a slowly improving economy, many consumers are finding they have less money to make these payments.

"This issue is not just about patients, though, as thousands of healthcare administrators across the country face the challenge of providing quality care while also seeking fair compensation.



CLICK HERE FOR FULL STORY

SOURCE: HFMA.org

Rule Could Cut 2015 Hospital EHR Reporting

Additional EHR incentive program changes, including a proposal to cut requirements for patient EHR use, have drawn concerns because of their potential to create uncertainty.

April 16—A proposed rule would cut hospital reporting of electronic health record (EHR) use from one year to 90 days in 2015.

The Centers for Medicare & Medicaid Services agreed to reduce 2015 meaningful use reporting in the proposed rule after hospital advocates repeatedly requested the change.

Hospitals must successfully report on meaningful use in 2015 to obtain incentive payments offered through the federal incentive program created by the 2009 stimulus law.



Reporting-period specifics included: ...

CLICK HERE FOR FULL ARTICLE

5 Questions About SGR Replacement

By Ron Shinkman www.FierceHealthFinance.com



Now that Congress finally repealed the long-hated Sustainable Growth Rate (SGR) payment formula, I'm curious to see what happens with its replacement.

About the only benefit the SGR had going for it was its acronym, which sounds like the sporty trim level in a Toyota Corolla. SGR's replacement is officially known as the Medicare Access and CHIP Reauthorization Act of 2015, which is really about as sexy as a name for a Medicare payment process should ever get. Since its acronym, MACRA, sounds like something skiers wear to keep their elbows dry and warm, I will instead refer to it as the "New Guy," which is what office drones call a replacement for an employee who's been unceremoniously cashiered.

Here are some questions I have regarding the SGR's replacement:

1. How will the New Guy work out?
The SGR was so universally reviled by the provider community that it had been relegated to a "rubber room" as Congress instead trotted out modest payment increases year after year at the behest of the American Medical Association (AMA) and other provider lobbies. As a matter of fact, SGR was last employed in 2002--the one and only time it came to bat in its 18-year-career. Given that that led to a 4.8 percent cut in reimbursement, it was destined for bench-warming ignominy thereafter.

The New Guy comes with modest pay raises: 0.5 percent annual reimbursement increases until the end of the decade, at which point the law will prod providers to participate performance-based programs in order to save money for Medicare.

No one has expressed high hopes for the New Guy. The nicest comment so far is that he's bipartisan--the kind of label that can get you in deep trouble in flyover country. He's just the guy who's replacing the guy everybody hated. You know how this scenario works in the office: If he shows up and even appears to be working, everything will be fine. But if he does or says anything beyond that, all hell will break loose.

2. What are those new performance-based programs?
They will be part of the Merit-Based Incentive Payment System, which will go by the acronym MIPS (perhaps a salty snack that never got past the focus group phase). MIPS really isn't anything new; it will replace and consolidate three existing programs: The Physician Quality Reporting System, the value-based payment modifier model and Meaningful Use for the deployment of electronic medical records. Oh, and other alternate payment mechanisms that could be developed in the future. If doctors don't participate, they may face a cut in reimbursement.

That's where the real squabbling lies. Expect a battle over how those alternate payment mechanism (APMs--ATMs for simians?) will take shape--and the AMA and other provider interests piping up if they think they will make then leave any money on the table.

3. Will hospitals benefit financially?
A little. They have been buying up physician practices for the past several years, so it is certainly convenient for them to have the SGR issue finally fixed--if it had been allowed an at-bat this season, rates would have been cut more than 21 percent. If there are cuts in the future, hospitals are far better positioned financially to digest a whole bunch of MIPS than solo practitioners.

4. Does anybody vehemently object to the New Guy?
A few fiscally conservative conservatives. But given the New Guy was the hire of the AMA, the AHA and other well-heeled organizations who bankroll a lot of political candidates, expect muted criticism. Unless of course, the New Guy doesn't work out, at which point they will be loudly cheering on Congress to dump him.

5. What happens next?
More acronyms probably (MAP). - Ron (@FierceHealth) READ ENTIRE ARTICLE WITH LINKS HERE

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What's in store for 2015?

Ron Shinkman, FierceHealthFinance.com



Last year brought healthcare finance costly Ebola cases and millions of newly insured Americans as the result of the Affordable Care Act. What will 2015 bring?

First, expect greater price transparency in the upcoming year. That initiative began last year when the Centers for Medicare & Medicaid Services released data regarding how much individual doctors were paid by the Medicare program--information kept secret for decades due to litigation. And the push continues with the release of the new Treasury Department rules for not-for-profit hospitals released late last year, *Accounting Today* reported. The rules nudge hospitals to provide more financial aid to uninsured patients and require that they do not charge them more for care than those who have health insurance.

However, this is far from a universal salve for the challenges bedeviling individual consumers trying to make sense of the U.S. healthcare system. See it more as a band-aid--trying to cover one of the nostrils of Mount Rushmore. And expect most changes that address transparency issues moving forward to be similar in their overall effect. Steven Brill doesn't expect costs to be going down anytime soon in healthcare delivery, and that is a rational assumption to take this year.

There should also continue to be a spate of startup companies that specialize in price transparency for healthcare services and assisting patients, although it is likely years before one or two companies become dominant and a shakeout occurs.
Expect also to see big profits and stock gains among publicly-traded healthcare companies, both hospitals and health plans, particularly the latter that deal in Medicaid managed care. These companies all gained from the millions of Americans who gained health insurance as a result of the ACA--consider them paying customers from their point of view.

As a result, do not expect to see any major moves to address the continuing rise in pay for executives at or near the top of the pyramid at hospitals and health insurers. There may be some tweaks around the edges, but the relentless march toward the seven-figure payday will move on, mostly unabated.

SOURCE: FierceHealthfinance.com

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Mississippi Hospital Performs Two Successful TAVRs in One Day

St. Dominic's Performs Two Successful TAVRs in One Day

April 28, 2015 - http://mhanewsnow.typepad.com/aroundthestate/

On April 22, 2015, cardiac surgeons and interventional cardiologists at St. Dominic's performed two successful TAVR (transcatheter aortic valve replacement) procedures helping two patients suffering from severe aortic stenosis, a valve condition that affects approximately 500,000 people in the U.S.

"TAVR enables us to replace a diseased valve without stopping the heart," said Antoine Keller, MD FACS, St. Dominic's Cardiothoracic and Endovascular Surgeon. "We can reach the heart through either a one and a half inch incision in the chest or through the leg using only catheters and wires."

Severe aortic stenosis is a condition in which the aortic valve becomes calcific and narrows or becomes obstructed, no longer working properly to pump blood through the heart. This tends to worsen with age, typically occurring in patients over the age of 75.

For patients who are diagnosed with severe aortic stenosis and who are considered too high risk to undergo conventional surgery, TAVR offers them options from a multidisciplinary team that can facilitate optimal patient outcomes.

"The heart team approach is the new standard for diagnosis and treating heart patients," said William Crowder, M.D., Cardiologist. "This approach definitely leads to better outcomes."

More than five million Americans are diagnosed with heart valve disease each year, aortic and mitral valve disease being the most common.

"If you are modifying your lifestyle because you are fatigued more, or because something is causing you to have chest pain – or if you have ever been told you have a heart murmur, you may want to insist on seeing a cardiac surgeon," Keller said. "It could save your life."

Mississippi HFMA Membership Spotlight



Few people can say that they have been more dedicated to MS HFMA than **David Butler**. This quarter we would like to take a moment to recognize David for his hard work and continued dedication to our group and congratulate David for being the latest recipient of the O.K. Pearce Award.

David has served in many positions within MS HFMA including President and is serving as the Chair for the National Chapter Advancement Team. He also served as the Regional Exec for Region 9 and serves on the Tri-State planning committee.

David serves HORNE LLP as a partner in healthcare services. He provides healthcare consulting services for hospitals and other healthcare institutional facilities in areas such as Medicare/Medicaid cost reports, reimbursement issues and compliance.



He joined HORNE in 2001 and has more than 25 years of experience.

MS HFMA is very proud of David. Above is a photo of David accepting O.K. Pearce award. We understand that he got a cool hat as well and that his very first hole-in-one came at a MS HFMA meeting..

Thank you David!



If you have attended an HFMA meeting in Mississippi, chances are you have met **Lexie Fuller**. She can always be found sporting a huge smile and moving at light speed.

Lexie is a MS HFMA Past President and has served in many positions with the organization including Treasurer and Tri-State Planning Committee. She is very active in MS HFMA and is one of the few to win the O.K. Pearce award. It is fitting that she was the one to present the award to David Butler during MS HFMA's Annual Institute in Biloxi, MS in April, 2015.

A quote from one of our members: "Lexie has a true servant's heart. She really is a special person."

We did hear that she had something to do with a hat David received during the award presentation.



You can always count on Lexie's positive attitude when you are at a MS HFMA event. Her motivational skill and leadership has moved the group forward many times and we appreciate her continued hard work and love of the organization. She is a genuine lady and her kindness and dedication to excellence is contagious.

Lexie serves Rush Foundation Hospital in Meridian, Mississippi as Controller.

MS HFMA would like to thank Lexie for her continued leadership and professionalism. She sets the standard for generations of new HFMA members to come.

Thank you Lexie!

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The mission of our chapter is to provide healthcare financial professionals in our state the education and information to assist them with better job performance and career enhancement. We believe our organization is in the best position to provide this education and information and we intend to do that.

Our intent is to offer healthcare professionals a quality product and a value for their money. We strive to enhance the value of our meetings in a number of ways, some of which include ensuring our topics and programming are relevant, providing consistent communication, expanding our agendas to offer more hours and a variety of topics, and partnering with other groups to leverage our resources for better speakers.

So how does this impact you? In order to keep our educational sessions at the highest level and also at an affordable price, we need your sponsorship commitment to subsidize those meetings. Your corporate sponsorship plays an essential role in ensuring the success of our chapter and our ability to meet the educational needs of healthcare professionals in our state. The Corporate Sponsorship Program details the different sponsorship levels available as well as the cost and various benefits you will receive as a corporate sponsor.

Your corporate sponsorship is key to the continued success of our chapter. Thank you for getting involved with our chapter and becoming a part of an organization with a strong tradition of excellence and service.

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Mississippi HFMA would like to thank our Platinum Sponsors. Each edition, we will try to highlight individual Platinum Sponsors; however, since we were unable to do so in the past two editions, we will highlight multiple sponsors in this newsletter and in the next.



Advanced Recovery Systems Inc.

ARS is a full service collection agency that has been in operation since 1991. We have grown to service over 500 businesses in the southeast Region. Some of our services include letter outsourcing, billing services, skip- tracing, credit agency reporting and legal judgment recovery. Advanced Recovery Systems, Inc. is a standing member of the American Collectors Association, Mississippi Collectors Association, HFMA, and MS Check Cashers Association. The people to turn to when your business is ready to turn the complex challenge of debt collection into a **prime opportunity for building your bottom line**.

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Mississippi HFMA would like to thank ARS Collections for their continued support.

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BKD LLP
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Jackson, MS 39201
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Email: ltrifone@bkd.com

MS HFMA would like to thank BKD LLP for their continued support and leadership over the years.

The Value of Certification

Many healthcare organizations in today's challenging economy recognize their workforce as their most valuable asset. As such, these organizations tend to hold workforce development as a primary business strategy.

Investment in developing the talents, knowledge and skill sets of staffs are critical to the organization's success. HFMA's *Healthcare Financial Pulse* research identified this dynamic and noted that successful organizations today commit to the "bread and butter" of financial management, i.e. technically strong and comprehensive financial management.

Likewise, many individual financial managers today recognize the importance of assuming personal responsibility for their careers' success. More than ever before, individuals understand the importance of acquiring and maintaining comprehensive skill sets to ensure their ability to provide the financial management demanded today. These individuals frequently seek out relevant professional development opportunities.

The larger business environment resulting from these forces is a heightened interest in workforce development initiatives including certifications and credentialing. Credentialing programs have exploded across the past couple of decades and include:

- professional associations offering certifications
- community colleges offering curriculum-based certificates
- corporate sponsored in-house credentials for employees
- technology companies providing proprietary credentials to customers

HFMA certification provides a fundamental business service to our industry, namely HFMA certification offers:

- Assessment of job-related competency
- The opportunity for an individual to demonstrate skills and knowledge
- Independent verification of the skills and knowledge
- Confirmation that an individual is current in the practice field

The value of HFMA certification can be seen in several reported "value-adds":

- Increased departmental cooperation
- Heightened self-confidence among participants
- Increased performance against selected metrics
- Verification of staff knowledge and skills
- Assistance in structuring career paths

HFMA is committed to being the indispensable resource that defines, realizes and advances healthcare financial management practice. As such, HFMA provides professional certifications to achieve this purpose in today's business environment. This makes HFMA Certification a smart workforce investment strategy.

For more information on HFMA Certification, visit http://www.hfma.org/certification/.

***** We encourage everyone scheduled to report maintenance of their certificate this May to please use the online tool as soon as possible. If you miss the deadline you will have to go through the certification process again unless a rare exception is granted by the Board of Examiners.**

CERTIFICATION MATTERS



David Williams

HORNE LLP

The process for application, testing and certification can be found on the HFMA.org website or for further information contact:

David Williams, Certification Chair

@ 601-326-1320 or david.williams@horne-llp.com

HFMA Reinvents the CHFP Certification Program

New Focus on Skills to Address Needs of Changing Healthcare Industry: Business Acumen, Strategy, Collaboration, and Leadership

*** We encourage everyone scheduled to report maintenance of their certificate this May to please use the online tool as soon as possible. If you miss the deadline you will have to go through the certification process again unless a rare exception is granted by the Board of Examiners. ***

Starting in June 2015, the healthcare industry's premier certification in healthcare finance will adopt an integrated approach that extends beyond its traditional focus on demonstrating competence in finance and accounting. The changes in Healthcare Financial Management Association's (HFMA) signature certification program, the Certified Healthcare Finance Professional (CHFP), are designed to prepare leaders for a new era in health care.

"HFMA's goal is to build a broad understanding of healthcare finance together with leadership skills, business acumen, practical knowledge, and a collaborative spirit – skills essential for succeeding in today's environment," said HFMA President and CEO Joseph J. Fifer, FHFMA, CPA. "Healthcare leaders in all sectors will require a deep understanding of the new financial realities of health care that reflect an integrated delivery system with the complexities of the provider, payor, and physician perspectives intertwined."

The reconfigured CHFP consists of two online modules:

- **The Business of Healthcare:** A big-picture overview of healthcare finance, risk and risk mitigation, new payment models, financial accounting and cost analysis, strategic financial issues, managing financial resources, and shifting payment models.
- **Operational Excellence:** The application of business acumen includes exercises that use a case study approach to understanding the business of health care.

The CHFP, which was first awarded in 1969, has long been seen as a must-have credential for healthcare finance professionals. The current program is highly technical and narrowly focused on accounting and finance skills. In June 2014, the HFMA Board of Examiners recommended that the program be reorganized. "We saw the need to focus on issues that reflect the contemporary healthcare environment," said Cindy Price, FHFMA, Chief Executive Officer, Parallon Business Performance Group - Houston, and Chair of the National Board of Examiners. "We wanted the preparation to emphasize ongoing learning, which is critical for providing leadership amid today's policy and economic shifts, and also to align CHFP with HFMA's strategic vision, where providers, physicians, and payers must work together to ensure financial sustainability." HFMA's National Board of Directors affirmed the recommendation.

CHFP Program Important Dates:

Current CHFP exam registration ends	April 30, 2015
New CHFP program pre-registration available	May 1, 2015

➢ Pre-registration allows interested members to email HFMA. HFMA will email the members as soon as the link to purchase and more information about the new program is available.

New CHFP program registration available	June, 2015 (final date TBD)

Www.HFMA.org/Certification

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President

Rhonda B. Atkins, CPA

Controller
Magnolia Regional Health Ctr
611 Alcorn Drive
Corinth, MS 38834

(662) 293-7650

RAtkins@mrhc.org



President Elect

Joyce Turnage

Controller
St. Dominic - Jackson Memorial Hospital
969 Lakeland Drive
Jackson, MS 39216

(601) 200-6591

Joturnage@stdom.com



Treasurer

Lexie Fuller

Controller
Rush Foundation Hospital
1314 19th Avenue
Meridian, MS 39301

(601) 200-6591

Lexie.fuller@rushhealth.com



Secretary

Brett Bateman

Manager, Reimbursement
Intermountain Healthcare
36 South State Street
Salt Lake City, UT 84111

(801) 442-2853

Brett.Bateman@imail.org

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Bill Nesmith

Sr. Account Executive
Franklin Collection Services
(662) 321-3017

bill.nesmith@franklinservice.com

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Ken Dulaney

Director, Sales & Marketing
Alliance Collection Service, Inc.
(662) 841-9995

kdulaney@alliancecollectionservice.com

Education / Program Chair

Jim Wadlington / CPA, CHFP

Manager
HORNE, LLP
(601) 326-1000

Jim.wadlington@horne-llp.com

Certification Chair

David Williams, CPA, FHFMA

Partner
HORNE LLP
(601) 326-1320

David.Williams@horne-llp.com

DCMS & Founders Contact

Rhonda Atkins

Controller
Magnolia Regional Med. Ctr.
(662) 293-7650

ratkins@mrhc.org

Sponsorship Chair

Rhonda Breakfield

Administrative Director
MS Chapter HFMA
(769) 456-1211

hfmams@yahoo.com

Webmaster

Rhonda Breakfield

Administrative Director
MS Chapter HFMA
(769) 456-1211

hfmams@yahoo.com

2014 - 2015 MISSISSIPPI CHAPTER OF HFMA BOARD OF DIRECTORS



Charla G. Rowley, CPA, HFMA

CFO
Southwest MS Regional
PO Box 1307
McComb, MS 39648

(601) 249-1806

Charla.Rowley@smrmc.com



Michael S. Ernst

Director Business Office
Memorial Hospital at Gulfport
4500 13th Street
Gulfport, MS 39501

(228) 867-4098

MErnst@mhg.com



Robin Long

Marketing Manager
Healthcare Financial Services

911 Flynt Drive, Flowood, MS 39232

(601) 927-3243

RLong@hfsllc.com



Jim Wadlington

Manager
HORNE LLP
1020 Highland Colony Ste 400
Ridgeland, MS 39157

(601) 326-1376

jim.wadlington@horne-llp.com



Keith Heartsill, CPA

Healthcare Consultant
Heartsill Healthcare Consulting
827 Eagle Point Dr.
Meridian, MS 39305

(662) 417-9211

akheart@comcast.net



Penny Wood, CPA

Tax Senior Manager
BKD LLP
190 E Capitol St Ste 500
Jackson, MS 39201

(601) 351-1101

pwood@bkd.com

ABOUT HFMA

HFMA is the nation's leading membership organization for healthcare financial management executives and leaders. More than 35,000 members—ranging from CFOs to controllers to accountants—consider HFMA a respected thought leader on top trends and issues facing the healthcare industry. HFMA members can be found in all areas of the healthcare system, including hospitals, managed care organizations, physician practices, accounting firms, and insurance companies.

The Mississippi Chapter of HFMA, along with other regional chapters and the national HFMA, helps healthcare finance professionals in Mississippi meet the challenges of the modern healthcare environment by:

- Providing education, analysis, and guidance.
- Building and supporting coalitions with other healthcare associations to ensure accurate representation of the healthcare finance profession.
- Educating a broad spectrum of key industry decision makers on the intricacies and realities of maintaining fiscally healthy healthcare organizations.
- Working with a broad cross-section of stakeholders to improve the healthcare industry by identifying and bridging gaps in knowledge, best practices, and standards.

Vision

HFMA's vision is: "To be the indispensable resource for healthcare finance."

Purpose Statement

To define, realize, and advance the financial management of health care by helping members and others improve the business performance of organizations operating in or serving the healthcare field.

Quality Statement

Quality is the foundation of the Association and the keystone of its efforts to ensure member and customer satisfaction. HFMA's objective is to:

- Consistently provide services and products that meet the quality expectations of its members, customers, and employees.
- Actively pursue a program of continuous quality improvement that enables employees and volunteers to do their jobs right the first time.
- Quality is a major, strategic association goal. It lies at the heart of everything done for members and customers. HFMA strives continually to improve the quality of services and products offered, the processes and procedures used to produce them, and the manner in which they are delivered.

Values Statement

We believe that service to members is our highest priority.

We believe in excellence in all that we do.

We believe that teamwork is essential in meeting the objectives of HFMA.

We believe in the importance of individuals.

We believe in encouraging innovation and creativity.

We believe in conducting HFMA with financial responsibility and a prudent approach to business.

Mississippi HFMA…Your Educational Resource...