



Memorandum



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To: Marcos Jose Lapciuc, Chairperson
and Members, Financial Recovery Board
Public Health Trust of Miami-Dade County

Carlos Migoya, President & CEO, Jackson Health System

From: Christopher Mazzella, Inspector General

Date: August 30, 2011

Subject: OIG Investigation of One Particular JHS Patient and OIG Review of
Non-emergency Charity Care Provided to JHS Insurance Plan Code "E" Patients

Attached please find the Office of the Inspector General's (OIG) final report of the above-captioned matter. This case involved the circumstances surrounding the long-term care given to an undocumented illegal alien, who also happened to be a Federal fugitive, by the Jackson Health System (JHS) and the financial impact associated with providing similar non-emergency care to JHS Insurance Plan Code "E" Patients.

This report was provided as a draft to JHS management for its response, which is included as Appendix A. In essence, JHS management reiterates that it adhered to its administrative policies, specifically Policy No. 207, and that it has updated its interdepartmental policies to align with Policy No. 207. As such, the OIG is requesting that we be provided with copies of JHS' newly updated and realigned policies, as it relates to the subject matters reported herein. We would appreciate receiving these documents in 30 days, by September 30, 2011.

Attachment

cc: Hon. Carlos A. Gimenez, Mayor, Miami-Dade County
Hon. Joe A. Martinez, Chairman
and Members, Board of County Commissioners, Miami-Dade County
Robert A. Cuevas, Jr., County Attorney

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL

OIG FINAL REPORT

OIG Final Report of Investigation of One Particular JHS Patient and OIG Review of Non-emergency Charity Care Provided to JHS Insurance Plan Code "E" Patients

I. INTRODUCTION

In January 2011, the Miami-Dade County Office of the Inspector General (OIG) began an investigation after receiving an anonymous complaint about a recently deceased patient at Jackson Memorial Hospital (JMH). Specifically, the complaint alleged that the deceased's wife asked hospital staff to change the deceased's name on the hospital records from his alias, EDT, to his real name, LHF.¹ The wife explained that the change in name was necessary in order to send the body to Colombia for burial. JMH staff would not change the name. Subsequently, the funeral home added the name LHF as an a.k.a. (also known as) on the death certificate to enable the body to be returned to Colombia.

The OIG's investigation of this patient and the circumstances surrounding the name change request revealed that EDT was, in fact, an alias. The patient's real name was LHF and he had been a federal fugitive since 1983. LHF illegally re-entered the country in 1996, and again in 2000. He lived in Miami-Dade County from 2000 to 2010, and received medical care from the Jackson Health System (JHS) since 2003. Non-emergency care was provided to EDT/LHF under the JHS Insurance Plan Code of E02, which, according to JHS coding, means that he was an undocumented, illegal alien eligible for 100 percent charitable care.

The allegations were substantiated. However, because of the financial impact to JHS by this one case, the OIG sought to further review the fiscal impact of charitable care. Specifically, the OIG sought to determine the amount of charitable care provided to Insurance Plan Code E patients for non-emergency inpatient and outpatient admissions. The findings of our investigative efforts and financial review follow.

II. TERMS USED IN THIS REPORT

- PHT - Public Health Trust of Miami-Dade County, the governing board setting the policies and procedures for the operation of the Jackson Health System²

¹ Initials are being used in order to adhere to the Health Insurance Portability and Accountability Act (HIPAA) of 1996. The HIPAA Privacy Rule (Rule) establishes national standards to protect individuals' medical records and other personal health information and applies to health plans, health care clearinghouses, and those health care providers that conduct certain health care transactions electronically. The Rule requires appropriate safeguards to protect the privacy of personal health information, and sets limits and conditions on the uses and disclosures that may be made of such information without patient authorization.

² At present, the PHT Board of Trustees has been supplanted by the establishment of a Financial Recovery Board on May 3, 2011 pursuant to Chapter 25A of the Code of Miami-Dade County.

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- JHS - Jackson Health System, the management, administration and organizational body that operates the facilities under the stewardship of the PHT, including, but not limited to Jackson Memorial Hospital
- JMH - Jackson Memorial Hospital, the main health care facility operated by JHS
- Charity Care - medical care provided to indigent Miami-Dade County residents based upon a financial assessment of the patient's ability to pay and using a sliding fee scale based on annual income compared to current Federal Poverty Guidelines. The program of Charity Care is embodied in several PHT policies and procedures and is reflected as PHT Financial Class Code "R." The Charity Care Program provides free and reduced medical care for those patients determined to be qualified in accordance with prevailing PHT policies and procedures.

Charity care as described in the annual financial statements includes the cost of medical care for those patients included in Financial Class Code R and those amounts of "bad debt" written off among all other patient financial classifications.³ This distinction is important as the PHT/JHS originally reported approximately \$482 million (in gross charges) in charity care in its September 30, 2010 financial statements.⁴ Based on questions posed by its external auditors, the PHT revised its calculation to include balances from the remaining patient accounts that became uncollectible, thus requiring write-off. The corrected reported totals show charity care costing approximately \$1.2 billion for the year. The charges specific to Financial Class R – Charity Care were revised to \$421,584,357, which is included in the larger write-off picture of \$1.2 billion.⁵ For the purpose of this review, the OIG focused on those

³ See Ernest & Young's FY 2010 Audited Financial Statements of the Public Health Trust, Management Letter at p.14.

⁴ The dollar amount reflected as charity care in the financial statements is a cumulative, *estimated* amount—not an actual amount. The amount of charity care provided is reflected as an offset to the patient's balance and also results in a decrease to the JHS' patient accounts receivables.

⁵ OIG auditors met with the JHS Corporate Controller to discuss the large variance between the initially reported Charity Care amount (\$482 million) versus the corrected calculation (\$1.2 billion). The Corporate Controller explained that the \$482 million initially noted as Charity Care for fiscal year ended September 30, 2010 only represented patient accounts that "qualified" for charity care according to the PHT's eligibility requirements, i.e., Financial Class R. According to the Corporate Controller, uncollectable balances among the other patient classifications that are written-off as bad debt are also classified as "charity care." In providing the data to the PHT's external auditors, the former Controller failed to include the charity care accrued for the remaining patient accounts that became uncollectable. The prior year's charity care amount was \$1.1 billion. As corrected, the year ending September 30, 2010 charity care amount is reported at \$1.2 billion.

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patients belonging to Financial Class R and, thus, receiving care through the Charity Care Program (Charity Care).

- Insurance Plan Code E and Insurance Plan Code J. The letters "E" and "J" have been assigned to those individuals who are Miami-Dade County residents, of both documented and undocumented legal status, and who qualify for Charity Care.⁶

TABLE 1: RELEVANT INSURANCE PLAN CODES

| INS | DESCRIPTION | FINANCIAL CLASS |
|-----|--|-----------------|
| E01 | Undocumented Illegal Alien Self Pay | P – Self Pay |
| E02 | Undocumented Illegal Alien – Dade County A | R- Charity |
| E03 | Undocumented Illegal Alien – Dade County B | R- Charity |
| E04 | Undocumented Illegal Alien – Dade County C | R- Charity |
| J02 | Miami-Dade County – A | R- Charity |
| J03 | Miami-Dade County – B | R- Charity |
| J04 | Miami-Dade County – C | R- Charity |

The modifiers of 02, 03 and 04 refer to the amount of Charity Care coverage the patient receives and is determined by assessing the patient's annual income and family size measured against the Federal Poverty Guidelines. An E02, as noted earlier, is JHS' coding for an undocumented, illegal alien residing in Miami-Dade County who qualifies for 100% charitable care.

III. OIG INVESTIGATION INTO PATIENT'S IDENTITY

LHF was a 62-year-old Colombian national who had been living in Miami, Florida with his wife since May 2000, under the alias of EDT. During this entire time, LHF had been a federal fugitive.

- December 1982: LHF was arrested by the United States Drug Enforcement Agency (DEA) and was subsequently found guilty of Conspiracy to Smuggle Cocaine and Possession of Cocaine with the Intent to Sell.

⁶ These individuals compose the two main groups that qualify for the care under the Charity Care Program. There are, however, several other distinct groups that also qualify for Charity Care. Most of these other distinct groups are all categorized under insurance code "J" and are often associated with County programs where JHS provides the medical services.

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- January 1983: While waiting to be sentenced, LHF fled the country and an arrest warrant issued.
- October 1996: LHF was arrested by the United States Border Patrol for trying to enter the country illegally. He pled guilty and was deported. *(It is not known whether United States Border Patrol was aware of LHF's outstanding arrest warrant when he was arrested for entering the country illegally.)*
- May 9, 2000: LHF re-entered the country under the alias EDT, by using a Colombian passport in the name of EDT and a United States Visa in the name of EDT that was issued in Colombia.
- From June 2003 to the time of his death, LHF/EDT was treated 26 times at JMH. According to JHS records, the total cost of care was \$201,716, for which Medicaid paid \$46,382. The remainder of the balance was, or will be, absorbed by JHS as Charity Care. *(During this same time, LHF/EDT also received other emergency medical care and various treatments by other healthcare providers, totaling approximately \$163,734, which were paid for by Medicaid.)*
- June 2010: LHF/EDT was diagnosed by medical staff at Palmetto Hospital with cancer.
- November 29, 2010: LHF/EDT went to Palmetto Hospital. He was then transferred to the JMH Emergency Room and later admitted to JMH that same day.
- December 5, 2010: LHF/EDT died at 2 am at JMH with family members at his bedside. Upon his death, the family requested from hospital personnel to have his death certificate changed from the name EDT to LHF in order to facilitate sending the body to Colombia for burial. JMH staff refused the family's request to change his name and instead prepared an incident report.
- December 6, 2010: The body was picked up at the JMH morgue by the Bernardo Garcia Funeral Home. The family requested that the funeral home change the name on the death certificate from the alias, EDT, to the patient's real name, LHF. The funeral director added the name LHF on the death certificate as an a.k.a. to EDT.
- December 14, 2010: The body was transported by Centurion Cargo Company to Colombia, where the decedent was laid to rest at the Jardines de Recuerdo Cemetery.

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- Information regarding EDT's real identify, as LHF, as well as his death have been reported to the United States Marshals Service.

IV. EXPLANATION INTO PATIENT'S FINANCIAL CLASSIFICATION

Through this investigation, we learned that LHF/EDT had been classified as qualifying for Charity Care. Specifically, LHF/EDT was deemed an unemployed Miami-Dade County resident, with no source of income and no other medical insurance. He qualified as meeting the federal poverty guidelines of being 100 percent eligible for receiving Charity Care.

This investigation revealed that during the JHS financial assessment phase, LHF/EDT presented a fraudulently obtained Florida Driver's License and Florida Identification Card, in the name of EDT. He also provided JHS staff with signed attestations attesting that he was unemployed and did not have any medical insurance. Even though he was unable to provide a social security number, hospital staff conducted a credit check based on the patient's name of EDT. The credit check came back with "****HIGH RISK FRAUD ALERT: CLEAR FOR ALL SEARCHES PERFORMED ***NO SUBJECT FOUND." We also learned, based on our interview with the decedent's wife, that JMHS staff was advised that LHF/EDT was illegally in the United States and that he had no legal status. LHF/EDT was eventually classified as E02, which meant that he was 100 percent eligible to receive Charitable Care.

OIG Special Agents interviewed Ms. Juanita Johnson, former Director of the Uncompensated Care Program, who explained the financial assessment process to determine eligibility for Miami-Dade County residents seeking financial assistance. According to Ms. Johnson, when a person comes to JMHS for medical treatment, they are asked to fill out an Income Attestation Form. If the patient is a Miami-Dade County resident and does not have insurance or cannot afford to pay for their medical services, they are directed to make an appointment with a Medicaid Specialist who completes the financial assessment. According to Ms. Johnson, this procedure also applies to undocumented, illegal aliens residing in Miami-Dade County.

In order to establish Miami Dade County residency, patients are required to provide two proofs of residency. Eligible proofs include a rent receipt, utility bill, driver's license, voter's registration, children's enrollment in school, an official Florida ID, or a notarized letter from a resident of Miami-Dade County, stating that the person is either renting from them or is being supported by the resident.

In addition to relying on the Income Attestation Form provided by the patient, JHS conducts a credit check with TransUnion credit reporting agency. If the person does not have a social security number, as was the case with EDT, only the given patient's name, date of birth and address are entered. When a patient does not have a social security

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number, which results in no credit history on file, that person automatically meets charity care guidelines. According to Ms. Johnson, JHS presently does not have the ability to perform a driver’s license check, but plans on being able to do so in the future.

OIG Special Agents also brought to Ms. Johnson’s attention the fact that there were discrepancies in some of EDT’s attestations. One of the attestations had a family composition of five people and another had a family composition of two people. According to Ms Johnson, prior to 2009, the Compensated Care Medicaid Specialist did not receive paperwork from the Admissions Department—which was the case here—so they would not have been aware of it. Ms. Johnson explained that, presently, both departments confer with each other, and if there were any discrepancies in the attestations, the person would be suspended from the program.

From June 2003 to the time of his death, LHF/EDT was treated 26 times at JMH. According to JHS records, the total cost of care was \$201,716. According to the Florida Agency for Health Care Administration’s records, Medicaid has paid \$46,382 to JHS on behalf of LHF/EDT. The remainder of the JHS balance was, or will be, absorbed by JHS as Charity Care.

V. RELEVANT PHT POLICIES & PROCEDURES

During our review, the OIG was made aware of certain PHT Policies and Procedures that addressed the eligibility requirements for Charity Care. We were also briefed on certain task force meetings between immigrant advocacy groups and PHT officials that took place over a decade ago, the outcomes of which are reflected in many of the PHT’s current policies regarding assessing eligibility to receive access to reduced or free medical care.⁷ The relevant code sections from the PHT’s Policy & Procedure Manual are summarized on the next page.

No. 195
Last revised
3/30/2009

**Non-Miami Dade
County Resident
Inpatient
Hospitalizations
and Outpatient
Services**

This policy states that the PHT will provide inpatient and outpatient emergency care without regard to residency and funding status to individuals who present themselves at the PHT and are evaluated by Jackson Health System (JHS) physicians to require emergency care.

The policy further requires that all non-Miami-Dade County residents requesting non-emergency treatment at JHS present evidence of appropriate funding prior to inpatient hospitalization or outpatient service. Thereafter, the patient will be referred to a hospital within their county or country of residence.

⁷ See Michael Doonan, Ph.D., “Access to Public Health Trust Services: Success and Challenges” (Miami-Dade County, Florida: Immigrant Health Access Task Force, 2002). OIG representatives also interviewed PHT/JHS officials and staff that took part in the task force meetings to gain an understanding of the issues and gauge the reliability of the aforementioned reference material.

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| | | |
|---|--|---|
| No. 207 Last revised 7/1/2005 | Miami Dade County Resident Hospitalizations and Outpatient Services | <p>This policy provides that <u>non-emergency (elective)</u> inpatient and outpatient care will be provided to Miami-Dade County residents. Those residents who do not have a funding source will be assigned a financial classification using a sliding fee scale based on annual income compared to current Federal Poverty Guidelines.</p> <p>The policy goes on to explain the financial assessment process, including the need for a patient's immigration status information, which will only be used to determine the patient's eligibility to receive reimbursement from available programs. The policy further states, "If the patient refuses to cooperate or is unable to provide the information or documentation, the patient will be classified according to county residency and income/expenses. Lack of status information will not affect access to or cost of care."</p> |
| No. 120.05 Last revised 5/1/2010 | Miami-Dade County Resident & Citizenship Definitions | <p>This policy requires <u>both</u> proof of citizenship or lawful United States immigration status <u>and</u> proof of an established 90-day residence in Miami-Dade County from <u>all patients seeking financial assistance in the Charity Care Program</u>. The policy provides examples of accepted proofs of residency, and acceptable proofs of citizenship/lawful immigration status.</p> |
| No. 120.06 Last revised 1/1/2010 | Screening for Funding Sources | <p>In determining a patient's eligibility for financial assistance, it is the policy of the PHT that all patients provide information and documentation related to their immigration status. That information, however, will only be used to determine reimbursement eligibility under various programs, and will not be provided to federal law enforcement authorities. The policy lastly states, "Access to care will not be delayed or denied if the patient is not able to provide status information or documentation." However, in the procedures section, as it relates to one's immigration status, it reads:</p> <ul style="list-style-type: none">A. If the patient has no funding source, the patient will be informed that their cooperation in answering country of origin and immigration status questions may assist in potential funding sources to help pay their medical costs as well as provide them with additional benefits.B. If the patient refuses to cooperate or is unable to provide the information or documentation, the Medicaid Specialist will update the Cerner registration system notes and advise the patient they are not eligible for a Charity Care discount. |
| No. 410.23 Last revised 2/1/2010 | Financial Assessment of Patient for Outpatient Services | <p>This code section of the manual sets forth the procedure for assessing financial eligibility for both Miami-Dade County Residents (Part I) and Non-Miami-Dade County Residents (Part II) for non-emergency outpatient services. Of relevance here is statement found in the policy section that states: The [PHT] is adopting a hierarchical approach already in use by other programs such as Medicaid and Social Security, in which documentary evidence of citizenship, residency and identity is sought and verified. The financial assessment process for Charity Care requires that a person submit documentary evidence before eligibility is granted or renewed."</p> |

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There appears to be several conflicts in the aforementioned policies relating to whether undocumented, illegal aliens, who can prove that they have been residing in Miami-Dade County for a period of time, are eligible to receive free or reduced medical care pursuant to the Charity Care Program. However, based upon the PHT's classification of Insurance Code E, which is specifically used for undocumented, illegal aliens, and which corresponds to Financial Class R – Charity Care, it would appear that such policy is the case. Conversely, Policy No. 120.05 indicates that a patient must demonstrate both proof of being a Miami-Dade County resident and proof of legal immigration status to be eligible for financial assistance in the Charity Care Program. Moreover, Policy No. 120.06 indicates that if a patient refuses or is unable to provide this information, then the patient would not be eligible for Charity Care. On the other hand, Policy No. 207—which we were referred to by JHS staff as the authoritative policy—provides that one's inability to provide information about one's immigration status will not affect access to or cost of care. Added to this confusion is the policy statement found in Policy No. 410.23 that indicates that verification of citizenship, residency, and identity are all prerequisites to assessing financial eligibility under the Charity Care program.

Lastly, both policies No. 120.06 and No. 410.23 (policies that suggest lawful immigration status is a prerequisite for qualifying for Charity Care) refer to a JHS pamphlet titled "How to Get Care in the Jackson Health System." The pamphlet is instructional in how to apply for a PHT CareCard. In relevant part, the pamphlet advises:

We believe that every person living in Miami-Dade County has a right to health care that they can afford. To find out what each patient can pay, we ask for information that shows your income and that you live in the county. . . .Your information is kept confidential. Immigration documentation will not determine how much you pay or whether you receive services. So, if you do not give us immigration information, access to healthcare services will not be delayed or denied.

Again, this seems to be another conflict between the written policies.

VI. FISCAL IMPACT OF INSURANCE PLAN CODE "E"

In light of the investigative findings, OIG auditors sought to assess the fiscal impact of the PHT's Charity Care Program. OIG auditors requested financial data for gross charges for patients in Financial Class R (both Insurance Plan Codes E and J) for fiscal years 2003- 2010. We asked that the charges be for non-emergency care.

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Notwithstanding the discrepancies in the policy language noted above, the PHT has provided approximately \$50 million in total inpatient elective and outpatient non-emergency care to undocumented illegal aliens through the Charity Care program each year for the past three fiscal years. Table 2 illustrates the Charity Care gross charges and adjustments (i.e., charity care charges absorbed by the program) for patients in Insurance Code E. Table 3 combines the Charity Care gross charges and adjustments for both Insurance Code E and J (Miami-Dade County residents).

Table 2: Charity Care "R" for Insurance Plan Code E Patients

| <i>Total Inpatient Elective & Outpatient Non-Emergency Room Visits *</i> | | | | | |
|--|----------------|-------------------------|-------------------------|--------------------------|-------------------------|
| Fiscal Yr | Visits | Total Charges | Less Payments | Less Adjustments | Remaining Balance |
| FY 03 | 30,877 | \$17,496,620.49 | (\$513,984.74) | (\$5,448,137.48) | \$11,534,498.27 |
| FY 04 | 28,952 | \$16,891,149.63 | (\$681,359.86) | \$62,713.52 | \$16,272,503.29 |
| FY 05 | 29,628 | \$20,366,630.75 | (\$1,139,571.05) | (\$370,034.86) | \$18,857,024.84 |
| FY 06 | 81,817 | \$40,743,782.20 | (\$1,646,088.79) | (\$1,109,806.62) | \$37,987,886.79 |
| FY 07 | 54,745 | \$39,687,726.08 | (\$1,280,749.69) | (\$772,291.69) | \$37,634,684.70 |
| FY 08 | 68,408 | \$51,955,537.60 | (\$1,078,361.67) | \$3,845,357.21 | \$54,722,533.14 |
| FY 09 | 58,004 | \$53,281,109.50 | (\$506,780.04) | (\$44,116,318.08) | \$8,658,011.38 |
| FY 10 | 52,511 | \$54,395,960.32 | (\$733,117.85) | (\$46,681,783.99) | \$6,981,058.48 |
| | 404,942 | \$294,818,516.57 | (\$7,580,013.69) | (\$94,590,301.99) | \$192,648,200.89 |

*Outpatient Non-Emergency room visits generally include but are not limited to doctor's office / clinic visits or treatments received on an outpatient basis.

Table 3: Charity Care "R" for Insurance Plan Codes E & J Patients

| <i>Total Inpatient Elective & Outpatient Non-Emergency Room Visits</i> | | | | | |
|--|------------------|---------------------------|--------------------------|---------------------------|-------------------------|
| Fiscal Yr | Visits | Total Charges | Less Payments | Less Adjustments | Remaining Balance |
| FY 03 | 111,816 | \$49,184,824.65 | (\$2,974,258.06) | (\$19,989,398.29) | \$26,221,168.30 |
| FY 04 | 81,009 | \$41,992,941.74 | (\$4,425,548.18) | (\$7,800,584.86) | \$29,766,808.70 |
| FY 05 | 136,036 | \$66,927,470.53 | (\$7,128,226.21) | (\$9,287,952.65) | \$50,511,291.67 |
| FY 06 | 439,731 | \$167,328,487.57 | (\$12,805,312.21) | (\$12,805,925.50) | \$141,717,249.86 |
| FY 07 | 405,786 | \$167,403,479.56 | (\$10,113,026.60) | (\$7,837,105.86) | \$149,453,347.10 |
| FY 08 | 406,549 | \$188,885,457.72 | (\$6,025,624.64) | (\$1,128,846.88) | \$181,730,986.20 |
| FY 09 | 363,459 | \$329,208,002.39 | (\$5,280,618.48) | (\$241,627,773.80) | \$82,299,610.11 |
| FY 10 | 302,119 | \$308,900,111.78 | (\$6,585,606.15) | (\$232,537,845.48) | \$69,776,660.15 |
| | 2,246,505 | \$1,319,830,775.94 | (\$55,338,220.53) | (\$533,015,433.32) | \$731,477,122.09 |

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A further breakdown of the data reflected in Tables 2 and 3 (on the previous page) showed the following regarding Miami-Dade County residents, of both undocumented (Plan Code E) and documented legal status (Plan Code J):

- Inpatient elective admissions for Insurance Plan Code E patients account for less than 1% of the total visits (404,942). The overwhelming majority of visits (99%) were all for outpatient treatments. Notwithstanding, inpatient elective admissions accounted for 22% or \$64,132,968 of the \$294,818,516 in total gross charges.
- Inpatient elective admissions for Insurance Plan Code J patients account for less than 1% of the total visits (1,841,563). The overwhelming majority of visits (99%) were all for outpatient treatments. Notwithstanding, inpatient elective admissions accounted for 31% or \$315,391,901 of the \$1,025,012,259 in total gross charges.

As reflected in Table, 4 below, Charity Care "R" provided to undocumented, illegal aliens represents an average of 27 % of all Charity Care Program charges provided over the past eight years. Moreover, while overall Charity Care Program charges significantly increased in the past two years (see FY 2009 and FY 2010 Total Charges in Table 3), the percentage of Charity Care Program charges provided to undocumented illegal aliens was reduced to an average of 17% for the past two fiscal years.

**Table 4: Charity Care Provided to Plan Code E Patients
as a Percentage of Total Charity Care**

| <i>Inpatient Elective & Outpatient Non-Emergency Room Visits</i> | | | | |
|--|--------------------------|---|---------------------------|---|
| Fiscal Yr | Total Plan Code E Visits | % Visits to Total Charity Care Program Visits | Total Plan Code E Charges | % Charges to Total Charity Care Program Charges |
| FY 03 | 30,877 | 28% | \$17,496,620.49 | 36% |
| FY 04 | 28,952 | 36% | \$16,891,149.63 | 40% |
| FY 05 | 29,628 | 22% | \$20,366,630.75 | 30% |
| FY 06 | 81,817 | 19% | \$40,743,782.20 | 24% |
| FY 07 | 54,745 | 13% | \$39,687,726.08 | 24% |
| FY 08 | 68,408 | 17% | \$51,955,537.60 | 28% |
| FY 09 | 58,004 | 16% | \$53,281,109.50 | 16% |
| FY 10 | 52,511 | 17% | \$54,395,960.32 | 18% |
| | 404,942 | | \$294,818,516.57 | |

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VII. OIG CONCLUSION & RECOMMENDATION

This report, as a draft, was provided to the President & CEO of JHS for a management response. JHS' response is incorporated below and is attached to this final report as Appendix A.

Overall, it would appear that there are policies and procedures in place to provide non-emergency Charity Care to undocumented, illegal aliens, who live in Miami-Dade County, and who require financial assistance. If such is the case, our investigation determined that EDT/LHF's admission did not appear to violate JMH policies and procedures despite all of the evidence (or lack thereof) regarding his residency and immigration status.

What our review did determine is that there are various sections of PHT's policies and procedures that conflict as it relates to this particular issue, thus resulting in confusion as to exactly what is the policy towards providing Charity Care to undocumented, illegal aliens. As such, PHT management should consider clarifying its policies and procedures as it relates to assessing eligibility to receive Charity Care.

JHS Management Response to the OIG's Recommendation stated above: Jackson Health System provides various financial assistance options to uninsured and underinsured persons residing within Miami-Dade County through the Jackson Eligibility Program. Specifically, the health system's Charity Care program was developed to provide access to healthcare for persons who do not qualify for other financial assistance programs.

Based on a review of your report, we would like to reiterate that JHS adhered to the guidelines of JHS Administrative Policy No. 207 in the assessment of this specific patient when he applied for assistance through the Charity Care program.

Based on the OIG's recommendations, Jackson Health System has updated its interdepartmental policies to align with JHS Administrative Policy No. 207.

OIG Requested Follow-up: First, the OIG would like to thank the JHS staff for their assistance and cooperation during this review. We also appreciate JHS' thoughtful response to our draft report and management's action to update its policies in alignment with Policy No. 207. As such, and in accordance with Section 2-1076(d)(2) of the Code of Miami-Dade County, the OIG requests JHS management to furnish the OIG with a copy of its newly updated and realigned policies as it relates to the subject matters reported herein. We would appreciate receiving these records in 30 days, by September 30, 2011.



APPENDIX A
OIG FINAL REPORT IG11-01

INTERNAL AUDIT
Jackson Medical Towers, Suite #102
305-585-2901
1500 NW 12 Ave
Miami, Florida 33136-1094

August 17, 2011

Christopher R. Mazzella
Inspector General
Office of the Inspector General
19 W. Flagler Street
Suite 220
Miami, FL 33130

RE: OIG Draft Report, IG11-01

Dear Mr. Mazzella:

Attached is Jackson Health System's management response to the recommendation noted in the above OIG report. If you have any questions, please feel free to contact me at 305-585-2952.

Sincerely,

A handwritten signature in black ink, appearing to read "Stephen J. Weimer".

Stephen J. Weimer
Corporate Director – Internal Audit

cc: Carlos Migoya
Carlos Lago
Mark Knight

OIG Recommendation: There are various sections of PHT's policies and procedures that conflict as it relates to this particular issue, thus resulting in confusion as to exactly what is the policy towards providing Charity Care to undocumented, illegal aliens. As such, PHT management should consider clarifying its policies and procedures as it relates to assessing eligibility to receive Charity Care.

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