

**Independent Accountant's Report on the Examination of Disproportionate
Share Hospital Verifications**

**State of Oklahoma
Department of Health Care Authority
Oklahoma City, Oklahoma 73105**

DSH Year Ended September 30, 2013

Prepared by:



**MYERS AND
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CERTIFIED PUBLIC ACCOUNTANTS

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**Independent Accountant's Report
and
Report on DSH Verifications**



**MYERS AND
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CERTIFIED PUBLIC ACCOUNTANTS

Oklahoma Health Care Authority
Oklahoma City, Oklahoma

Independent Accountant's Report

We have examined the state of Oklahoma's compliance with Disproportionate Share Hospitals (DSH) payment requirements listed in the Report on DSH Verifications as required by 42 CFR §455.301 and §455.304(d) for the year ending September 30, 2013. The state of Oklahoma is responsible for compliance with federal Medicaid DSH program requirements. Our responsibility is to express an opinion on the state of Oklahoma's compliance with federal Medicaid DSH program requirements based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA), and the standards applicable to attestation engagements contained in Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States, as well as General DSH Audit and Report Protocol as required by 42 CFR §455.301 and §455.304(d). Based on these standards, our examination included examining on a test basis, evidence about the state of Oklahoma's compliance with those requirements and performing such other procedures we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination of the state of Oklahoma's compliance with federal Medicaid DSH requirements.

Our examination was conducted for the purpose of forming an opinion on the state of Oklahoma's compliance with federal Medicaid DSH program requirements included in the Report on DSH Verifications. The Schedule of Annual Reporting Requirements provided in accordance with 42 CFR §447.299 is presented for purposes of additional analysis and is not a required part of the Report on DSH Verifications. Such information has not been subjected to the procedures applied in the examination of the Report on DSH Verifications, and accordingly, we express no opinion on it.

In accordance with GAGAS, we have also issued our report dated December 15, 2016, on our consideration of the state of Oklahoma's internal control over the DSH program for the period ended September 30, 2013, as it relates to the six DSH verifications set forth in 42 CFR §455.301 and §455.304(d). The purpose of the report is to describe the scope of our testing of internal control and the results of testing, and not to provide an opinion on internal control. That report is an integral part of an examination performed in accordance with GAGAS and should be considered in assessing the results of our examination.

In our opinion, except for the effect of the items described in the Schedule of Data Caveats Relating to the DSH Verifications, the state of Oklahoma is in compliance with federal Medicaid DSH program requirements addressed by the DSH Verifications for the year ending September 30, 2013.

This report is intended solely for the information and use of the Oklahoma Health Care Authority (OHCA), the State Legislature, hospitals participating in the State DSH program and the Centers for Medicare and Medicaid Services (CMS) as required under 42 CFR §455.304 and is not intended to be, and should not be, used by anyone other than these specified parties and for the specified purpose contained in 42 CFR §455.304.

Myers and Stauffer LC

Myers and Stauffer LC
December 15, 2016

**State of Oklahoma Disproportionate Share Hospital (DSH)
Report on DSH Verifications
For the Year Ended September 30, 2013**

As required by 42 CFR §455.304(d) the state of Oklahoma must provide an annual independent certified examination report verifying the following items with respect to its disproportionate share hospital (DSH) program.

Verification 1: Each hospital that qualifies for a DSH payment in the State was allowed to retain that payment so that the payment is available to offset its uncompensated care costs for furnishing inpatient hospital and outpatient hospital services during the Medicaid State plan (MSP) rate year to Medicaid eligible individuals and individuals with no source of third party coverage for the services in order to reflect the total amount of claimed DSH expenditures.

Findings: Our examination identified that two hospitals did not certify that they were allowed to retain the DSH payment made by the State during MSP year 2013.

Verification 2: DSH payments made to each qualifying hospital comply with the hospital specific DSH payment limit. For each audited Medicaid State plan rate year, the DSH payments made in that audited Medicaid State plan rate year are measured against the actual uncompensated care cost in that same audited Medicaid State plan rate year.

Findings: Our examination identified that six hospitals exceeded their hospital-specific DSH payment limit calculated based on the DSH Rule. In addition, two hospitals did not certify that they met the obstetrician requirement. As a result, these hospitals are considered to have not qualified for DSH payments and, as a result, any payments made to these hospitals would have exceeded their DSH limit.

Verification 3: Only uncompensated care costs of furnishing inpatient and outpatient hospital services to Medicaid eligible individuals and individuals with no third party coverage for the inpatient and outpatient hospital services they received as described in Section 1923(g) (1) (A) of the Act are eligible for inclusion in the calculation of the hospital-specific disproportionate share limit payment limit, as described in Section 1923 (g) (1) (A) of the Act.

Findings: The state of Oklahoma is in compliance with Verification 3 as the total uncompensated care costs reflected in the Report on DSH Verifications (table) reflects the uncompensated care costs of furnishing inpatient and outpatient hospital services to Medicaid eligible individuals and individuals with no third party coverage for the inpatient and outpatient hospital services received.

Verification 4: For purposes of this hospital-specific limit calculation, any Medicaid payments (including regular Medicaid fee-for-service rate payments, supplemental/enhanced Medicaid payments, and Medicaid managed care organization payments) made to a disproportionate share hospital for furnishing inpatient hospital and outpatient hospital services to Medicaid eligible individuals, which are in excess of the Medicaid incurred costs of such services, are applied against the uncompensated care costs of furnishing

inpatient hospital and outpatient hospital services to individuals with no source of third party coverage for such services.

Findings: The state of Oklahoma is in compliance with Verification 4 as the hospital-specific DSH limit represented in the Report on DSH Verifications (table) reduced the total uncompensated care costs if a hospital had total Medicaid payments in excess of the calculated Medicaid costs.

Verification 5: Any information and records of all of its inpatient and outpatient hospital service costs under the Medicaid program; claimed expenditures under the Medicaid program; uninsured inpatient and outpatient hospital service costs in determining payment adjustments under this Section; and any payments made on behalf of the uninsured from payment adjustments under this Section have been separately documented and retained by the State.

Findings: Our examination identified that each hospital is responsible for maintaining its own supporting documents and records related to information reported to OHCA on the annual DSH survey in accordance with the MSP. We found that 2 of 47 hospitals were not able to provide documentation to support inpatient and outpatient hospital service costs under the Medicaid program; claimed expenditures under the Medicaid program; uninsured inpatient and outpatient hospital service costs in determining payment adjustments under the DSH Rule; and any other payments made on behalf of the uninsured from payment adjustments under the DSH Rule.

Verification 6: The information specified in Verification 5 above includes a description of the methodology for calculating each hospital's payment limit under Section 1923(g) (1) of the Social Security Act. Included in the description of the methodology, the audit report must specify how the State defines incurred inpatient hospital and outpatient hospital costs for furnishing inpatient hospital and outpatient hospital services to Medicaid eligible individuals and individuals with no source of third party coverage for the inpatient hospital and outpatient services they received.

Findings: Our examination identified that the information specified in the 2013 State MSP does not provide a description of the methodology for calculating hospital-specific DSH limits; therefore, it does not comply with Federal Regulation under Section 1923(g)(1) of the Social Security Act. Although the MSP does not define inpatient hospital and outpatient hospital Medicaid reimbursable services, the State relies on the Oklahoma Administrative Code for the definitions of inpatient hospital and outpatient hospital Medicaid reimbursable services when calculating the hospital-specific DSH limits, and is thus in compliance with this part of the verification.

Inpatient services are defined as follows:

- a) Covered hospital inpatient services are those medically necessary services which require an inpatient stay ordinarily furnished by a hospital for the care and treatment of inpatients and which are provided under the direction of a physician or dentist in an institution approved under OAC:317:30:5-40.1 (a) or (b). Effective October 1, 2005, claims for inpatient admissions provided on or after October 1st

in acute care or critical access hospitals are reimbursed utilizing a Diagnosis Related Groups (DRG) methodology.

- b) Inpatient status. OHCA considers a member an inpatient when the member is admitted to the hospital and is counted in the midnight census. In situations when a member inpatient admission occurs and the member dies, is discharged following an obstetrical stay, or is transferred to another facility on the day of admission, the member is also considered an inpatient of the hospital.
 - 1) Same day admission. If a member is admitted and dies before the midnight census on the same day of admission, the member is considered an inpatient.
 - 2) Same day admission/discharge C-obstetrical and newborn stays. A hospital stay is considered inpatient stay when a member is admitted and delivers a baby, even when the mother and baby are discharged on the date of admission (i.e., they are not included in the midnight census). This rule applies when the mother and/or newborn are transferred to another hospital.

Outpatient services are defined as follows:

- a) Hospitals providing outpatient hospital services are required to meet the same requirements that apply to OHCA contracted, non-hospital providers performing the same services. Outpatient services performed outside the hospital facility are not reimbursed as hospital outpatient services.
- b) Covered outpatient hospital services must meet all of the criteria listed in 1) through 4) of this subsection.
 - 1) The care is directed by a physician or dentist.
 - 2) The care is medically necessary.
 - 3) The member is not an inpatient.
 - 4) The service is provided in an approved hospital facility.
- c) Covered outpatient hospital services are those services provided for a member who is not a hospital inpatient. A member in a hospital may be either an inpatient or an outpatient, but not both (see OAC 317:30-5-41).
- d) Separate payment is made for prosthetic devices inserted during the course of surgery when the prosthetic devices are not integral to the procedure and are not included in the reimbursement for the procedure itself.
- e) Physical, occupational, and speech therapy services are covered when performed in an outpatient hospital based setting. Coverage is limited to one evaluation/re-evaluation visit (unit) per discipline per calendar year and 15 visits (units) per discipline per date of service per calendar year. Claims for these services must include the appropriate revenue code(s).

State of Oklahoma
 Report on DSH Verifications (table)
 For the Medicaid State Plan Rate Year Ended September 30, 2013

Hospital	Verification #1	Verification #2				Verification #3	Verification #4	Verification #5	Verification #6
	Was Hospital Allowed to Retain DSH Payment?	DSH Payment for Medicaid State Plan Rate Year (In-State and Out-of-State)	Total Uncompensated Care Costs for Medicaid State Plan Rate Year	DSH Payment Under or <Over> Total Uncompensated Care Costs (UCC)	DSH Payment Complies with the Hospital-Specific DSH Limit	Were only I/P and O/P Hospital Costs to Medicaid eligible and Uninsured Included in UCC?	If Medicaid Payments were in excess of Medicaid cost was the Total UCC reduced by this amount?	Have all claimed expenditures and payments for Medicaid and Uninsured been documented and retained?	Does the retained documentation include a description of the methodology used to calculate the UCC?
ATOKA MEMORIAL HOSPITAL	Yes	82,014	700,159	618,145	Yes	Yes	Yes	Yes	No
BAILEY MEDICAL CENTER LLC	Yes	223,812	2,020,829	1,797,017	Yes	Yes	Yes	Yes	No
CAH ACQUISITION COMPANY 12 LLC	Yes	29,507	218,979	189,472	Yes	Yes	Yes	Yes	No
CLAREMORE REGIONAL HOSPIT	Yes	307,546	2,256,746	1,949,200	Yes	Yes	Yes	Yes	No
COAL COUNTY GENERAL HOSPITAL INC	Yes	29,904	182,734	152,830	Yes	Yes	Yes	Yes	No
COMANCHE CO MEM HSP	Yes	1,483,275	3,163,206	1,679,931	Yes	Yes	Yes	Yes	No
CRAIG GENERAL HOSPITAL	Yes	198,468	317,532	119,064	Yes	Yes	Yes	Yes	No
CUSHING REGIONAL HOSPITAL	Yes	233,458	1,961,660	1,728,202	Yes	Yes	Yes	Yes	No
DEACONESS HSP	Yes	878,169	7,405,962	6,527,793	Yes	Yes	Yes	Yes	No
DRUMRIGHT REGIONAL HOSPITAL	Yes	46,401	392,610	346,209	Yes	Yes	Yes	Yes	No
DUNCAN REGIONAL HOSP	Yes	559,390	856,651	297,261	Yes	Yes	Yes	Yes	No
GRADY MEMORIAL HOSPITAL	Yes	163,489	763,605	600,116	Yes	Yes	Yes	Yes	No
GREAT PLAINS REGIONAL MEDICAL CENTER	No	213,502	0	(213,502)	No	Yes	Yes	No	No
HARMON MEM HSP	Yes	50,382	(38,559)	(50,382)	No	Yes	Yes	Yes	No
HENRYE ITA MEDICAL CENTER	Yes	159,495	1,059,216	899,721	Yes	Yes	Yes	Yes	No
HILLCREST MEDICAL CENTER	Yes	4,283,252	18,809,755	14,526,503	Yes	Yes	Yes	Yes	No
HOLDENVILLE GEN HSP	No	83,792	0	(83,792)	No	Yes	Yes	No	No
INTEGRIS BAPTIST MEDICAL C	Yes	3,723,399	4,772,425	1,049,026	Yes	Yes	Yes	Yes	No
INTEGRIS BAPTIST REGIONAL HEALTH CE	Yes	466,769	3,720,105	3,253,336	Yes	Yes	Yes	Yes	No
INTEGRIS BASS MEM BAP	Yes	812,601	712,707	(99,894)	No	Yes	Yes	Yes	No
INTEGRIS CANADIAN VALLEY HOSPITAL	Yes	313,138	3,605,938	3,292,800	Yes	Yes	Yes	Yes	No
INTEGRIS GROVE HOSPITAL	Yes	379,385	2,528,936	2,149,551	Yes	Yes	Yes	Yes	No
INTEGRIS SOUTHWEST MEDICAL	Yes	2,531,492	16,815,893	14,284,401	Yes	Yes	Yes	Yes	No
JACKSON CO MEM HOSP	Yes	425,784	941,165	515,381	Yes	Yes	Yes	Yes	No
JANE PHILLIPS EP HSP	Yes	553,574	5,170,443	4,616,869	Yes	Yes	Yes	Yes	No
KINGFISHER REG HOSP	Yes	110,621	651,039	540,418	Yes	Yes	Yes	Yes	No
MERCY HEALTH CENTER	Yes	1,961,667	10,817,495	8,855,828	Yes	Yes	Yes	Yes	No
MERCY MEMORIAL HEALTH CTR	Yes	1,192,200	8,594,500	7,402,300	Yes	Yes	Yes	Yes	No
MIDWEST CITY REGIONAL HOSP	Yes	1,206,575	8,903,704	7,697,129	Yes	Yes	Yes	Yes	No
NORMAN REGIONAL HOSPITAL	Yes	2,279,191	4,959,400	2,680,209	Yes	Yes	Yes	Yes	No
PAULS VALLEY GEN HSP	Yes	78,897	507,629	428,732	Yes	Yes	Yes	Yes	No
PONCA CITY MEDICAL CENTER	Yes	449,072	(594,357)	(449,072)	No	Yes	Yes	Yes	No
PRAGUE COMMUNITY HOSPITAL	Yes	26,141	407,890	381,749	Yes	Yes	Yes	Yes	No
SAINT FRANCIS HOSPITAL	Yes	5,047,807	555,831	(4,491,976)	No	Yes	Yes	Yes	No
SAINT FRANCIS HOSPITAL SOUTH	Yes	225,108	3,669,068	3,443,960	Yes	Yes	Yes	Yes	No
SOUTHCREST HOSPITAL	Yes	850,421	5,165,024	4,314,603	Yes	Yes	Yes	Yes	No
ST ANTHONY HSP	Yes	2,473,488	14,982,468	12,508,980	Yes	Yes	Yes	Yes	No
ST JOHN MED CTR	Yes	4,155,916	18,880,747	14,724,831	Yes	Yes	Yes	Yes	No
ST JOHN OWASSO	Yes	211,603	2,580,278	2,368,675	Yes	Yes	Yes	Yes	No
UNITY HEALTH CENTER	Yes	800,899	3,960,734	3,159,835	Yes	Yes	Yes	Yes	No
VALLEY VIEW REG HOSP	Yes	623,155	(963,387)	(623,155)	No	Yes	Yes	Yes	No
WEATHERFORD HOSPITAL AUTHORITY	Yes	131,921	588,070	456,149	Yes	Yes	Yes	Yes	No
WOODWARD REGIONAL HOSPITAL	Yes	184,474	2,787,743	2,603,269	Yes	Yes	Yes	Yes	No
GEORGE NIGH REHAB INST VA	Yes	33,294	129,727	96,433	Yes	Yes	Yes	Yes	No
J.D MCCARTY C.P CTR	Yes	427,414	(103,798)	(427,414)	No	Yes	Yes	Yes	No
GRIFFIN MEMORIAL HOSPITAL	Yes	678,385	18,028,840	17,350,455	Yes	Yes	Yes	Yes	No
CARL ALBERT COMM MHC	Yes	379,403	2,660,681	2,281,278	Yes	Yes	Yes	Yes	No

**State of Oklahoma Disproportionate Share Hospital (DSH)
Schedule of Data Caveats Relating to the DSH Verifications
For the Year Ended September 30, 2013**

Finding 1

Criteria:

Section 42 CFR Part 455.304(d)(1) requires that each hospital that qualifies for a DSH payment in the State is allowed to retain that payments so that the payment is available to offset its uncompensated care costs for furnishing inpatient hospital and outpatient hospital services during the MSP rate year to Medicaid eligible individuals and individuals with no source of third party coverage for the services in order to reflect the total amount of claimed DSH expenditures.

Condition:

We were unable to determine that 2 of 47 hospitals were able to retain 100 percent of their DSH payment. In addition, based on the most stringent reading of the April 7, 2014 CMS DSH audit guidance related to the obstetrician requirement for DSH eligibility, two hospitals may not have met the obstetrician requirements in Section 1923(d) of the Social Security Act. This determination is based solely on self-reported obstetrician data for DSH MSP rate year 2013.

Cause:

We found that two hospitals did not respond to the documentation request provided my Myers and Stauffer LC. As a result, we did not receive certification from the provider that they were allowed to retain the DSH payment that they received during the 2013 MSP rate year. Additionally, we did not receive certification from the provider that they met the obstetrician requirement as described in section 1923(d) of the Social Security Act.

Recommendation:

We recommend that the Health Care Authority further educate providers that apply for and receive DSH payments that the provider is responsible for completing all documentation and responding to all request for data related to the DSH examination.

Finding 2

Criteria:

Social Security Act Section 1923(g)(1)(A) specifies that DSH payments to a hospital shall not exceed the cost incurred (net of the payments received) during the MSP rate year. Section 42 CFR Part 455.304(d)(2) further clarified that DSH payments made to each qualifying hospital shall comply with the hospital-specific DSH payment limit.

Condition:

We found that 47 in-state hospitals received DSH payments in MSP rate year 2013. We found that 6 of the 47 hospitals received DSH payments exceeding their hospital-specific DSH payment limits calculated on the DSH Rule. In addition, two hospitals did not certify that they met the obstetrician requirement and

would therefore not qualify to receive a DSH payment. As a result, these hospitals are considered to have exceeded their DSH limit.

Cause:

The State calculation of the hospital DSH payment limits is not in accordance with the DSH Final Rule. Additionally, hospitals did not complete requested documentation in order to determine that they were qualified for a DSH payment.

Recommendation:

We recommend the OHCA revise the hospital DSH payment limit calculation in accordance with the DSH Final Rule. We also recommend that the OHCA further educate providers that apply for and receive DSH payments that the provider is responsible for completing all documentation and responding to all request for data related to the DSH Examination.

Finding 3

Criteria:

Section 42 CFR §455.304(d)(5) requires that any information and records of all of its inpatient and outpatient hospital service costs under the Medicaid program; claimed expenditures under the Medicaid program; uninsured inpatient and outpatient hospital services costs in determining payment adjustments under this Section; and any payments made on behalf of the uninsured from payment adjustments under this Section has been separately documented and retained by the State. The State has conveyed the responsibility for the retention of the documentation to the hospitals under their provider agreements.

Condition:

There were 2 of 47 hospitals that did not retain and make available to us, during the course of this examination, supporting documentation for inpatient and outpatient hospital service costs under the Medicaid program; claimed expenditures under the Medicaid program; uninsured inpatient and outpatient hospital service costs in determining payment adjustments under the DSH Rule; and any other payments made on behalf of the uninsured from payment adjustments under the DSH Rule.

Cause:

Despite multiple attempts to obtain the documentation, two hospitals did not provide Myers and Stauffer with any documentation supporting hospital service costs and any payments made on behalf of Medicaid patients and uninsured patients.

Recommendation:

We recommend that the State implement periodic monitoring procedures to ensure disproportionate share hospitals maintain complete and accurate data and records to support all of its uninsured inpatient and outpatient hospital service costs in determining payment adjustments under this Section 42 CFR §455.304(d)(5) and any payments made on behalf of the uninsured from payment adjustments under this Section.

Finding 4

Criteria:

Section 42 CFR Part 455.304(d)(6) requires that the information specified in Verification 5 includes a description of the methodology for calculating each hospital's payment limit under Section 1923(g)(1) of the Social Security Act including how the State defines incurred inpatient hospital and outpatient hospital costs for furnishing inpatient hospital and outpatient hospital services to Medicaid eligible individuals and individuals with no source of third party coverage for the inpatient hospital and outpatient hospital services they received.

Condition:

The MSP does not provide a description of the methodology for calculating hospital-specific DSH limits.

Cause:

The MSP refers to the calculation of the hospital specific DSH upper payment limit, but does not include the methodology for calculating the hospital specific DSH upper payment limit.

Recommendation:

We recommend that OHCA update the MSP to include the methodology for calculating the hospital specific DSH upper payment limit.

Communication on Internal Control



Oklahoma Health Care Authority
Oklahoma City, Oklahoma

Communication on Internal Control
For the State of Oklahoma
Related to the Six Disproportionate Share Hospital (DSH) Verifications Required Under 42 CFR
§455.301 and §455.304(d)
For Year Ended September 30, 2013

We have examined the compliance of the state of Oklahoma's operation of the DSH Program for the period ended September 30, 2013 with the requirements of the six DSH verifications set forth in 42 CFR §455.304. We conducted our examination in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about the state of Oklahoma's compliance with the six DSH verifications set forth in 42 CFR §455.304(d), we performed tests of its compliance with certain provisions of laws, regulations, and policies, noncompliance with which could have a direct and material effect on the Report on DSH Verifications. However, providing an opinion on compliance with those provisions was not an objective of our examination, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards, which are described in the Schedule of Data Caveats Relating to the DSH Verifications.

Internal Control over the Required Six DSH Verifications

In planning and performing our examination of the state of Oklahoma's compliance with the six DSH verifications set forth in 42 CFR §455.304(d) in accordance with attestation standards established by the American Institute of Certified Public Accountants, we considered the state of Oklahoma's internal control over the DSH program (internal control), as a basis for designing our examination procedures for the purpose of expressing our opinion on the state of Oklahoma's compliance with the six DSH verifications, but not for the purpose of expressing an opinion on the effectiveness of the state of Oklahoma's internal control. Accordingly, we do not express an opinion on the effectiveness of the state of Oklahoma's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant

deficiencies, or material weakness have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial information will not be prevented, or detected and corrected on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

Findings 1, 2, 3, and 4 in the Schedule of Data Caveats Relating to the DSH Verifications

This communication is intended solely for the information and use of Oklahoma Health Care Authority the Oklahoma State Legislature, the hospitals participating in the state of Oklahoma's DSH program, and the Centers for Medicare & Medicaid Services and is not intended to be and should not be used by anyone other than these specified parties.

Myers and Stauffer LC

Myers and Stauffer LC
December 15, 2016

Schedule of Annual Reporting Requirements

Independence Declaration



**MYERS AND
STAUFFER** LC
CERTIFIED PUBLIC ACCOUNTANTS

To Whom It May Concern:

Myers and Stauffer LC declares it is independent of the state of Oklahoma and its DSH hospitals for the Medicaid State plan rate year ending September 30, 2013.

Myers and Stauffer LC

Myers and Stauffer LC
December 15, 2016