PROVIDER REIMBURSEMENT REVIEW BOARD DECISION

2020-D5

PROVIDER –
Brigham and Women's Hospital

Provider No.: 22-0110

vs.

MEDICARE CONTRACTOR –
National Government Services, Inc.

HEARING DATE –
November 8, 2018

Cost Reporting Periods Ended – September 30, 2010, September 30, 2011, September 30, 2012

CASE NOS. –
15-0359, 15-0909, 16-1527

INDEX

ISSUE STATEMENT

Issue 1 – Whether the Medicare Contractor improperly disallowed the Provider's reasonable cost for the Ultrasound Allied Health Clinical Training Program that is not operated by the Provider.

Issue 2 – Whether the Medicare Contractor improperly disallowed the Provider's reasonable cost for the Nuclear Medicine Allied Health Clinical Training Program not operated by the Provider.[1]

DECISION

After considering Medicare law and regulations, arguments presented, and the evidence admitted, the Board finds that:

1. The Medicare Contractor improperly disallowed the reasonable costs of Brigham and Women's Hospital ("Brigham and Women's or "Provider") for the Ultrasound Allied Health Clinical Training Program and the Nuclear Medicine Allied Health Clinical Training Program, both of which are considered non-provider operated programs; and

2. Brigham and Women's meets the criteria for reimbursement of clinical training costs of non-provider operated programs set out in the statute and in the regulations at 42 C.F.R. § 413.85(g).

Accordingly, the Board remands the cost reports for fiscal years ("FYs") 2010, 2011 and 2012, to the Medicare Contractor with instructions to pay Brigham and Women's its reasonable costs for the Ultrasound and Nuclear Medicine Allied Health Clinical Training Programs for these fiscal years.

INTRODUCTION

Brigham and Women's is an acute care hospital located in Boston, Massachusetts. The Medicare administrative contractor assigned to Brigham and Women's is National Government Services, Inc. ("Medicare Contractor").[2] The Medicare Contractor made adjustments to Brigham and Women's FY 2010, FY 2011 and FY 2012 cost reports to disallow the pass-through costs for the Ultrasound and Nuclear Medicine Allied Health Clinical Training Programs because it determined that Brigham and Women's failed to demonstrate that these costs were claimed and paid on the most recent cost reporting period that ended on or before October 1, 1989.[3]

Brigham and Women's timely appealed the disallowance of these costs to the Board and met the jurisdictional requirements for a hearing. The Board conducted a telephonic hearing on November 8, 2018. Brigham and Women's was represented by Gary Rosenberg, Esq. of Verrill Dana, LLP. The Medicare Contractor was represented by Scott Berends, Esq. of Federal Specialized Services.

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[1] Transcript ("Tr") at 5.
[2] The term "Medicare Contractor" refers to fiscal intermediary or Medicare administrative contractor as relevant.
[3] Tr. at 26. Medicare Contractor's Final Position Paper at 7, 12.

STATEMENT OF FACTS

Section 4004(b) of the Omnibus Budget Reconciliation Act of 1990 ("OBRA 1990")[4] provides that effective with cost reporting periods beginning on or after October 1. 1990, if certain conditions are met, the cost incurred by a hospital for clinical training conducted on the premise of the hospital under an approved nursing or allied health education program that is not operated by the hospital are treated as pass-through costs and paid on a basis of reasonable costs.[5] Specifically, this section states:

> (b) UNIVERSITY HOSPITAL NURSING EDUCATION. —
>
> (1) IN GENERAL.—The reasonable costs incurred by a hospital (or by an educational institution related to the hospital by common ownership or control) during a cost reporting period for clinical training (as defined by the Secretary) conducted on the premises of the hospital under approved nursing and allied health education programs that are not operated by the hospital shall be allowable as reasonable costs under part A of title XVIII of the Social Security Act and reimbursed under such part on a pass-through basis.
>
> (2) CONDITIONS FOR REIMBURSEMENT – The reasonable cost incurred by a hospital during a cost reporting period shall be reimbursed pursuant to paragraph (1) ***only if*** -
>
> (A) *The hospital must have claimed, and been paid for, clinical training costs during its latest cost reporting period that ended on or before October 1, 1989* [known as the "1989 base year"];
>
> (B) The proportion of the hospital's total allowable costs attributable to the costs of the approved program may not exceed the proportion of total allowable costs that were attributable to the clinical costs during the 1989 base year;
>
> (C) The hospital receives a benefit for the support that it furnished to the program through the provision of clinical services by the nursing and allied health students participating in the program; and
>
> (D) The costs incurred by the hospital do not exceed those that would have been incurred if the hospital had operated the program.[6]

[4] Pub. L. 101-508, § 4994(b), 104 Stat. 1388, 1388-39 (1990).
[5] 66 Fed. Reg. 3358, 3360 (Jan 12, 2001).
[6] (Emphasis added.)

In 2001, CMS finalized a regulation implementing OBRA 1990 that governs payment for nursing and allied health education programs that are not operated by the provider. In these situations, 42 C.F.R. § 413.85(g) specifies that the provider must meet six criteria before the costs of such programs can be allowed. Specifically, this regulation states, in pertinent part:

> (g) *Payment for certain non-provider operated programs—*
> (1) *Payment rule*. Costs incurred by a provider, or by an educational institution that is related to the provider by common ownership or control (that is, a related organization as defined in § 413.17(b)), for the clinical training of students enrolled in an approved nursing or allied health education program that is not operated by the provider, are paid on a reasonable cost basis if the conditions are specified in paragraph (g)(2) of this section are met.
>
> (2) *Criteria for identification of nonprovider-operated education programs*. Payment for the incurred costs of educational activities identified in paragraph (g)(1) of this section will be made **if the following conditions are met**:
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> ***
>
> (ii) The provider **must have claimed and been paid for** clinical training costs on a reasonable cost basis **during the most recent costs reporting period that ended on or before October 1, 1989**. This condition is met if a notice of program reimbursement (NPR) was issued for that cost reporting period by November 5, 1990, and the clinical training costs were included as pass-through costs. **If an NPR was not issued by that date**, or an NPR was issued but did not treat the clinical training costs as pass-through costs, **the condition is met if**-
>
> (A) The intermediary included the clinical training costs in the allowable costs used to determine the interim rate for the most recent cost reporting period ending on or before October 1, 1989; or
>
> (B) **The provider claimed the clinical training costs as pass-through costs when the cost report for the most recent cost reporting period ending on or before October 1, 1989 was initially submitted**.
>
> (iii) In any cost reporting period, the percentage of total allowable provider cost attributable to allowable clinical training cost does not exceed the percentage of total cost for clinical training in the provider's most recent cost reporting period ending on or before October 1, 1989.[7]

[7] (Bold emphasis added.)

For many years, starting prior to 1989, Brigham and Women's has been the clinical training site for an Ultrasound allied health program that is operated by educational institutions, including Bunker Hill Community College, Middlesex Community College, and Seattle University.[8] Brigham and Women's has also been the clinical training site, starting prior to 1989, for a Nuclear Medicine educational training program operated by the Massachusetts College of Pharmacy.[9]

The parties stipulated that, on the as-filed cost report for FY 1989, Brigham and Women's claimed the costs for both the Ultrasound and Nuclear Medicine programs as part of the diagnostic radiology cost center, but did not properly reclassify those costs to a paramedical education cost center.[10] Further, the parties stipulated that the Medicare program has reimbursed Brigham and Women's for its reasonable costs incurred in connection with the Ultrasound and Nuclear Medicine programs ***for 21 years***, beginning in FY 1989 *and in* ***every*** *fiscal year thereafter through (and including) 2009*.[11] Additionally, the parties stipulated that the Medicare Contractor audited Brigham and Women's Ultrasound and Nuclear Medicine allied health program costs several times between 1999 – 2009 and that, in each of these fiscal years, the Medicare Contractor allowed the reasonable costs of both the Ultrasound and Nuclear Medicine programs.[12]

Essentially, the sole issue in these appeals is whether Brigham and Women's claimed as pass-through costs, the clinical training costs of the Ultrasound and Nuclear Medicine Allied Health Programs *for the cost reporting period that ended on or before October 1,* ***1989***.[13]

DISCUSSION, FINDINGS OF FACT, AND CONCLUSIONS OF LAW:

The parties agree that both the Ultrasound and Nuclear Medicine programs are non-provider operated allied health programs and, therefore, these program meet the criteria of 42 C.F.R. 413.85(g).[14] With respect to the Ultrasound Allied Health Program, the Medicare Contractor argues that Brigham and Women's failed to include Ultrasound as paramedical pass-through

[8] Stipulated Facts at ¶ 1.
[9] *Id* at ¶ 2.
[10] *Id.* at ¶ 4. *See also* Exhibit P-7.
[11] Stipulated Facts at ¶ 9.
[12] *Id.* at ¶ 10.
[13] *See* Medicare Contractor's Final Position Paper at 10, 12 (addressing Ultrasound and Nuclear Medicine respectively). Additionally, the Medicare Contractor asserts "the programs that [the Provider is] trying to claim as predicate facts didn't exist in '89, they didn't come into existence until '97. And that is a failure of one of the requirements, and that is why these costs were disallowed." Tr. at 27:15-21. *See also* Tr. at 65:21-66:21 ("the reason for the denial was because the programs they were trying to claim didn't exist in 1989. Is that – is that the reason for denial for both of the programs?" "I believe it is the reason for the – actually, yeah, I believe that is the case that both nuclear medicine and ultrasound were explained to the MAC as having not existed – as being different programs.") Further, the Medicare Contractor confirmed that "this dispute today strictly is focused on whether or not requirements were met for 1989. There's not dispute, as I understand, that – that the provider – the programs, as they were operating in fiscal years 2010, '11, and '12, were or were not approved programs. Our focus, as I understand, is solely on 1989 and what existed in 1989." Tr. at 45:12-22.
[14] Medicare Contractor's Final Position Paper (2010) at 7; Provider's Final Position Paper at 1.

costs on its submitted (also referred to as the "as filed") cost report for FY 1989.[15] While the Medicare Contractor acknowledges that Ultrasound paramedical cost was included on Brigham and Women's settled/reopened 1989 cost report, the Medicare Contractor argues this is irrelevant because 42 C.F.R § 413.85(g)(2)(ii)(B) requires that "the provider claimed the clinical training costs as pass-through costs when the cost report for the most recent cost reporting period ending on or before October 1, 1989 was *initially submitted*, if the NPR for this cost reporting period was not issued by November 5, 1990.[16] The Medicare Contractor points out that Brigham and Women's 1989 NPR was not issued until September 16, 1991. Therefore the Provider had to have claimed the Ultrasound program on its as filed cost report, which the Medicare Contractor asserts Brigham and Women's did not do.[17]

For the Nuclear Medicine Allied Health Program, the Medicare Contractor maintains that this program did not begin until 1997 and that, therefore, it was not claimed on Brigham and Women's FY 1989 as filed cost report. The Medicare Contractor further maintains that Brigham and Women's has admitted that the Nuclear Medicine program did not become a stand-alone program until 1997.[18] The Medicare Contractor argues that Brigham and Women's has not submitted any documentation to support its claim that this Nuclear Medicine program was included on the as filed FY 1989 cost report as part of the Provider's radiological training program paramedical pass-through costs.[19]

Finally, the Medicare Contractor asserts it did not reopen any predicate facts because the adjustments to Ultrasound and Nuclear Medicine for FYs 2010, 2011 and 2012 were a correction of an error made by the auditors and that the error being corrected was an incorrect assumption that Ultrasound and Nuclear Medicine were included in paramedical costs on the FY 1989 submitted cost report. As no change, modification or reopening of the data on the FY 1989 cost report was done, the Medicare Contractor asserts there was no change in the predicate facts. Further, the Medicare Contractor states that "[t]he fact that prior auditors allowed this reimbursement does not preclude a subsequent auditor's different interpretation of the same data on the FY 1989 cost report.[20] Finally, the Medicare Contractor argues that the concept of a predicate fact is plainly inapplicable to the Nuclear Medicine program, as the program did not exist in FY 1989.[21]

Brigham and Woman's argues that its Ultrasound and Nuclear Medicine costs were clearly claimed as paramedical in its FY 1989 submitted cost report as evidenced by the Medicare Contractors own workpapers.[22] In addition, Brigham and Women's asserts that the Medicare Contractor's prior determination that the Provider properly claimed these costs on its submitted

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[15] Medicare Contractors Final Position Paper at 7 (2010).
[16] *Id*. at 10
[17] Medicare Contractor's Final Position Paper at 7-8 (2010, 2011, 2012).
[18] Medicare Contractor's Final Position Paper (2010) at 11 (referencing the Provider's Final Position Paper at 13, 19). *See also* Exhibit I-3 at 2.
[19] Medicare Contractor's Final Position Paper (2010) at 8, 11-12.
[20] *Id*. at 14
[21] *Id.*
[22] Provider's Final Position Paper at 1; Exhibit P-11.

cost report is a predicate fact that is not open to a different interpretation by another auditor.[23] Brigham and Women's states that "[t]he Secretary's own regulation provides that since the [Medicare Contractor] determined that the costs were claimed on the 1989 cost report, that fact is clear and final and not subject to a different interpretation years later. The 2013 Rule precludes exactly this type of new "interpretation" of the base year predicate facts."[24] Brigham and Woman's also argues that they have been unduly prejudiced by the MAC's 21-year delay in attempting to revise the 1989 base year costs. To this point they explain that records dating back to FY 1989, and witness knowledgeable about FY 1989 are no longer available since the employees in FY 1989 are no longer employed by Brigham and Woman's.[25]

The Board reviewed the record and finds that both the Ultrasound and Nuclear Medicine Allied Health programs existed during FY 1989 (as stipulated by the parties)[26] and that both of these programs were included in paramedical costs in Brigham and Women's ***submitted*** FY 1989 cost report. This finding is supported by workpapers prepared by the Medicare Contractor in its review of Brigham and Women's FY 2008 clinical training costs.[27] In those workparpers, the Medicare Contractor states that Brigham and Women's FY 1989 "as filed" cost report is the source of the base year information, and concludes that, based on its "review, it has been determined" that Brigham and Woman's four nursing programs for Nuclear Medicine, Occupational Therapy, Ultrasound, and Speech Therapy programs "should be allowed."[28] Additionally, these FY 2008 workpapers show $316,562 as the FY 1989 line 24.04 - Radiology diagnostic costs consistent with the Medicare Contractor's findings in the FY 2008 workpapers.[29] Although the Board does not have a breakdown of the $316,562, the Provider's A-6 reclassification worksheet for FY 1989 indicates this amount includes Ultrasound and Nuclear Medicine as line 24.04 is described as "Paramed Ed Xray Diag & Ultrasound" with a footnote stating: "Xray Diagnostic & Ultrasound costs were included together and reclassified from Xray Diagnostic. Ultrasound costs should have been reclassified from Ultrasound and a separate Paramed Ultrasounds Medicare line should have been set up."[30] Considering the age of the documentation and the Medicare Contractor's FY 2008 audit findings, the Board finds this information sufficient for the Board to conclude that both the Ultrasound and Nuclear Medicine programs were included as paramedical costs on Brigham and Women's 1989 submitted cost report.

Additionally, the Board notes that the Medicare Contractor's rationale in denying the FYs 2010 - 2012 paramedical education cost for Ultrasound was faulty. Specifically, the Medicare

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[23] Provider's Final Position Paper at 14-15, 18-19.
[24] Provider's Final Position Paper at 15 (referencing 78 Fed. Reg, 75162-75169 (Dec. 10, 2013) (copy at Exhibit P-4).
[25] Provider's Final Position Paper at 16.
[26] *See* Stipulated Facts at ¶¶ 2-4.
[27] *See* Exhibit P-11.
[28] *Id.* at 2 (n.B stating that "Ultrasound also existed in FYE 1989 . . . as reported on line 24.04 along with Radiology Diagnostic" and n.C stating "Based on the above review, it has been determined that the four Nursing programs (Nuclear Medicine, Occupational Therapy, Ultrasound and Speech Therapy) should be allowed.").
[29] *Id.* at 2 (n.B stating that "Ultrasound also existed in FYE 1989 . . . as reported on line 24.04 along with Radiology Diagnostic".)
[30] Exhibit P-8 at 2.

Contractor maintains that the Ultrasound cost were not claimed in paramedical education in FY 1989 because it did not see a reclassification from the Ultrasound line to the Radiology diagnostic paramedical line 24.04 in FY 1989.[31] However, Brigham and Women's witness testified that Ultrasound was included in Radiology diagnostic in FY 1989[32] and, therefore, a separate reclassification would not have been necessary. This testimony is supported by the FY 1989 A-6 reclassification workpapers showing $316,562 from the "as filed" cost report being reclassified to Radiology diagnostic - paramedical line 24.04 with a footnote stating: "Xray Diagnostic & Ultrasound costs were included together and reclassified from Xray Diagnostic."[33]

In its disallowance of the cost of the Nuclear Medicine program for FYs 2010-2012, the Medicare Contractor asserts that the "program did not begin until 1997" and that Brigham and Women's has not supplied any documentation that the FY 1997 Nuclear program was included on its FY 1989 as filed cost report.[34] The Board disagrees as the record clearly shows (and the parties even stipulated[35]) that the Nuclear Medicine program existed in FY 1989. Indeed, the parties even stipulated in Stipulation ¶ 9 states that Brigham and Women's was reimbursed for its Nuclear Medicine program in FY 1989 and every fiscal year thereafter.[36] Next, the Medicare Contractor's review of Brigham and Women's FY 2008 paramedical education claim determined that the Nuclear Medicine program, a non-provider operated program, was allowable in accordance with 42 C.F.R § 413.85(g)(2). This regulation requires a non-provider operated program (such as Brigham and Women's Nuclear Medicine program) to have been claimed and paid on a reasonable cost basis during the most recent costs reporting period that ended on or before October 1, 1989. Finally Brigham and Women's witness, who was involved in the preparation of the 1989 cost report, testified that the Nuclear Medicine program existed in FY 1989 but was reported on a different cost report line beginning in FY 1997 as a separate program.[37]

Lastly, the Board agrees with the Brigham and Women's that its FY 1989 as filed cost report, established the predicate facts related to the paramedical costs for the Ultrasound and Nuclear Medicine paramedical education programs. Using that FY 1989 as filed cost report the Medicare Contractor determined that Brigham and Women's claimed Ultrasound and Nuclear Medicine paramedical cost and reimbursed the Provider from FY 1989 through FY 2009 for its paramedical costs related to these programs.[38] Although the Medicare Contractor asserts that making a different determination using the same unaltered FY 1989 data is not changing a predicate fact,[39] the Board disagrees. CMS defined a "predicate fact" in 42 C.F.R. § 405.1885(a)(1)(iii) (2014) stating:

> A specific finding on a matter at issue may include a predicate fact which is a finding of fact based on a factual matter that first arose

[31] *See* Exhibits P-11, P-12, P-13 at n.F.
[32] Tr. at 36 – 39.
[33] Exhibit P-8 at 2.
[34] Medicare Contractor's Final Position paper at 11-12. *See* Exhibits P-12 at 2 n.C, P-13 at 1 n.C, P-14 at 2 n.C.
[35] Stipulated Facts at ¶¶ 2, 3.
[36] *Id.* at ¶ 9.
[37] Tr. at 33, 36.
[38] Stipulations at 9, 10, 14.
[39] Medicare Contractor's Final Position Paper at 14.

> in or was first determined for a cost reporting period that predates the period at issue (in an appeal filed, or a reopening requested by a provider or initiated by a contractor, under this subpart), and once determined, was used to determine an aspect of the provider's reimbursement for one or more later cost reporting periods.

Clearly the Medicare Contractor's prior determination that Brigham and Women's 1989 "as submitted" cost report claimed paramedical education cost for the Ultrasound and Nuclear Medicine programs meets the definition of a predicate fact in 42 C.F.R. § 405.1885(a)(1)(iii), as it is a finding of fact that was used to determine Brigham and Women's reimbursement from FY 1989 through FY 2009. Indeed, the Medicare Contractor reaffirmed these predicate facts as part of the FY 2008 audit, as discussed above.

Although 42 C.F.R. § 405.1885(a)(1)(iii)(2014) was not finalized until the December 10, 2013 Final Rule was issued, the Board finds this regulation relevant to the FYs 2010, 2011, and 2012 cost reports under appeal because the Secretary explained in the preamble to the 2013 Final Rule that this was longstanding policy and practice stating:

> When the specific matter at issue is a predicate fact that first arose in (or was determined for) an earlier fiscal period and that factual data is then used differently or is applied to determine reimbursement in one or more later fiscal periods, our longstanding interpretation and practice is that the pertinent provisions of the statute and regulations provide for review and potential redetermination of such predicate fact *only by a timely appeal* or reopening of: (1) *[t]he NPR for the cost reporting period in which the predicate fact first arose or was first determined*; or (2) the NPR for the period for which such predicate fact was first used or applied by the intermediary to determine reimbursement.[40]

The Secretary further explained that reimbursement for a given provider's cost report should not be based on one determination regarding the predicate fact in the base period and a different determination about the same predicate fact in a later cost reporting period.[41] Notably the Secretary did not identify an exception for an error or course correction once the 3-year period for reopening has expired.

In this case, ***for 20 years***, the Medicare Contractor both accepted the fact that Brigham and Women's claimed on its as filed FY 1989 cost report, paramedical education costs for Ultrasound and Nuclear Medicine programs, *and* reimbursed Brigham and Women's its reasonable cost for these programs under the grandfather clause of 42 C.F.R. § 413.85(g)(2)(ii). In this regard, § 405.1885(a)(1) bars a Medicare contractor from reopening a predicate fact unless it is within the three year window to reopen the original determination that established the

[40] 78 Fed. Reg. 75162, 75163-75164 (Dec.10, 2013)
[41] *Id*. at 75164.

predicate fact.[42] Therefore, the Board concludes that, pursuant to § 405.1885(a)(1), the Medicare Contractor is precluded from revisiting that predicate fact – whether through reopening, modification or a course correction – because the 3 year reopening has expired.[43]

In summary, the Board makes the following findings that each serve as an independent basis to reverse the cost report adjustments at issue: 1) Brigham and Women's claimed Nuclear Medicine and Ultrasound clinical training costs as pass-through costs on its submitted FY 1989 cost report and, therefore, met the requirements of 42 C.F.R. § 413.85(g)(2)(ii); and 2) the Medicare Contractor determination that Brigham and Women's FY 1989 submitted cost report included paramedical education costs for the non-provider operated Ultrasound and Nuclear Medicine Allied Health Programs, is a predicate fact that cannot be changed because the 3 year reopening period has expired.

DECISION AND ORDER:

After considering Medicare law and regulations, arguments presented, and the evidence admitted, the Board finds that:

1. The Medicare Contractor improperly disallowed Brigham and Women's reasonable costs for the Ultrasound Allied Health Clinical Training Program and the Nuclear Medicine Allied Health Clinical Training Program, both of which are considered non-provider operated programs; and

2. Brigham and Women's meets the criteria for reimbursement of clinical training costs of non-provider operated programs set out in the statute and in the regulations at 42 C.F.R. § 413.85(g).

Accordingly, the Board remands the cost reports for fiscal years ("FYs") 2010, 2011 and 2012, to the Medicare Contractor with instructions to pay Brigham and Women's its reasonable costs for the Ultrasound and Nuclear Medicine Allied Health Clinical Training Programs for these fiscal years.

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[42] The Board recognizes that the FY 2008 audit occurred prior to the predicate fact regulation. However, following the implementation of the predicate fact regulation, this determination itself would have become subject to the predicate fact regulation and, in this regard, the Board notes that the Medicare Contractor did not reopen the FY 2008 NPR within the three year window for review of the reaffirmation of the predicate facts at issue.

[43] The Board notes that, in *Kaiser Found. Hosps. v. Sebelius*, the U.S. Circuit Court of Appeals for the District of Columbia ("D.C. Circuit') reviewed the predicate fact regulation and upheld its application to determinations made by Medicare contractors. 708 F.3d 226, 232-233 (D.C. Cir. 2013). Further, the Board notes that the very facts of this case highlight why the predicate fact regulation is in place. The record shows that the Medicare Contractor has been unable to locate its complete file for either the FY 1989 or the FY 2008 cost report audits and that there is no new material evidence that was not considered during those audits that would otherwise raise questions or issues with the findings in those audits on the predicate facts at issue. In other words, it does not make sense to reopen and revise a well-settled determination on the predicate facts at issue when the documentation upon which that determination was made is not available. This is particularly true when that determination was applied for 20+ years and was reaffirmed by the Medicare Contractor as part of the FY 2008 audit.

BOARD MEMBERS PARTICIPATING:

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For the Board:

2/24/2020

X Clayton J. Nix

Clayton J. Nix, Esq.
Chair
Signed by: Clayton J. Nix -A