PROVIDER REIMBURSEMENT REVIEW BOARD
DECISION

2026-D09

PROVIDER –
University of Alabama at Birmingham Hospital

HEARING DATE –
November 19, 2024

PROVIDER NO. –
01-0033

FEDERAL FISCAL YEAR –
2023

vs.

CASE NO. –
23-1019

MEDICARE CONTRACTOR –
Palmetto GBA

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ISSUE STATEMENT:

Whether the payment penalty imposed by the Centers for Medicare & Medicaid Services ("CMS") under the Inpatient Rehabilitation Facility Quality Reporting Program ("IRF QRP") to reduce the Federal Fiscal Year ("FFY") 2023 payment update (*i.e.*, annual payment update or "APU") for the University of Alabama at Birmingham Hospital's Spain Rehabilitation Center ("Provider" or "Spain Rehab" or "SRC") was proper.[1]

DECISION:

After considering the Medicare law and regulations, the arguments presented and the evidence submitted,[2] the Provider Reimbursement Review Board ("Board") finds that the two (2) percentage-point reduction of the Medicare APU for FFY 2023 for Spain Rehab was proper.

INTRODUCTION:

University of Alabama at Birmingham Hospital ("UAB Hospital"), located in Birmingham, Alabama, is a Medicare-participating acute care hospital[3] assigned Medicare CMS Certification Number ("CCN") 01-0033.[4] Spain Rehab is a Medicare-certified IRF operated as an IPPS excluded subunit by University of Alabama at Birmingham Hospital under CCN 01-T033.[5] UAB Hospital's assigned Medicare contractor[6] is Palmetto GBA ("Medicare Contractor").

In order to receive the full APU for their FFY 2023 reimbursement rates under the IRF prospective payment system ("IRF PPS"), IRF units such as Spain Rehab were required to submit data on certain quality measures during calendar year ("CY") 2021. By letter dated June 27, 2022, CMS (through the Medicare Contractor) notified Spain Rehab that it had "failed to submit the required data to the Centers for Disease Control and Prevention (CDC) National Healthcare Safety Network (NHSN); and/or [Spain Rehab] failed to submit the required quality measure that are to be submitted to the CMS Quality Improvement Evaluation System (QIES) system."[7] The notice informed Spain Rehab that, as a result of this failure, the APU for FFY 2023 reimbursement rates would "be reduced by two (2)-percentage points."[8] By letter dated August 4, 2022, Spain Rehab requested a reconsideration of CMS' determination.[9]

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[1] Transcript of Proceedings (hereinafter, "Tr.") at 5:12-19 (Nov. 19, 2024).
[2] Any arguments or evidence, whether or not specifically referenced or discussed herein, were considered by the Board in the deliberations of this appeal.
[3] Tr. at 14:12-14.
[4] Provider's Final Position Paper (hereinafter, "Provider's FPP") at 3 (Aug. 21, 2024).
[5] *Id*.
[6] CMS' payment and audit functions under the Medicare program were historically contracted to organizations known as fiscal intermediaries ("FIs") and these functions are now contracted to organizations known as Medicare administrative contractors ("MACs"). The relevant law may refer to FIs and MACs interchangeably, and the Board will use the term "Medicare contractor" to refer to both FIs and MACs as appropriate and relevant.
[7] Exhibit (hereinafter, "Ex.") P-4 (June 27, 2022 – IRF Reduction Letter).
[8] *Id.*
[9] Ex. P-6 (August 4, 2022 – Reconsideration Request).

Following Spain Rehab's request to the Medicare Contractor that CMS reconsider its initial determination, on September 22, 2022, the Medicare Contractor issued a written reconsideration determination that upheld the payment reduction.[10] Spain Rehab, thereafter, timely appealed the CMS reconsideration determination to the Board on February 23, 2023.

Six months after filing the appeal, by letter dated August 1, 2023, Spain Rehab, through counsel, requested a reopening of CMS' determination, indicating it would "withdraw the pending PRRB appeal upon [the] reopening of [the] initial determination."[11] On August 11, 2023, the CMS QRP Help Desk responded via email advising that "CMS will not reopen a closed fiscal year, but the provider can seek an appeal with the Provider Reimbursement Review Board (PRRB)."[12] As aforementioned, Provider timely appealed its CMS reconsideration determination to the Board (it was not withdrawn) and met the jurisdictional requirements for a hearing. The Board held a live video hearing via Zoom on November 19, 2024, wherein the parties' respective counsel presented oral arguments. Provider was represented by Anne Miles Golson, Esq. of Bradley Arant Boult Cummings LLP. The Medicare Contractor was represented by Joseph J. Bauers, Esq. of Federal Specialized Services.

STATEMENT OF RELEVANT FACTS:

The IRFQRP requires inpatient rehabilitation facilities to submit data on various quality measures specified by CMS, "in a form and manner, and at a time, specified by CMS."[13] Particularly, for FY 2023 IRF QRP compliance, CMS required IRFs to report sixteen (16) quality measures using data collected in CY 2021 and the first quarter of CY 2022.[14] Depending on the specific quality measure, data for those measures were to be submitted through one of three methods: 1) the IRF Patient Assessment Instrument ("IRF-PAI"), which is transmitted to CMS through internet Quality Improvement Evaluation System ("iQIES"); 2) the CDC's NHSN system; and 3) Medicare Fee-For-Service claims.[15]

Relevant to this appeal are the IRF QRP requirements for the Influenza Vaccination Coverage among Healthcare Personnel (NQF #0431) data measure[16] and the COVID-19 Vaccination Coverage Among Healthcare Personnel (HCP) data measure.[17] To comply with all requirements of the IRF QRP for FY 2023, IRFs were required to collect data and submit Influenza HCP Vaccination data from October 1, 2021 through March 31, 2022, and COVID-19 HCP

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[10] Ex. P-7 (September 22, 2022 – Reconsideration Request Denial Letter).
[11] Ex. P-9 at 1 (August 1, 2023 – Request for Reopening).
[12] Ex. P-10 (August 11, 2023 – Reopening Request Denial).
[13] *See* 42 C.F.R. § 412.634(b) (2019).
[14] Medicare Contractor's Final Position Paper (hereinafter "Medicare Contractor's FPP") at 7 (Sept. 19, 2024). *See also* Ex. C-8 (IRF QRP Data Collection & Final Submission Deadlines for the FY 2023 IRF QRP) at C-0050 – C-0051.
[15] Medicare Contractor's FPP at 7. *See also* Ex. C-9 (IRF QRP Quick Reference Guide FY 2021) at C-0054 – C-0055. Although this exhibit pertains to FY 2021, the data submission mechanisms set forth therein were the same for FY 2023 IRF QRP compliance. *See also Inpatient Rehabilitation Facility (IRF) Quality Reporting Program (QRP) Measures Information* located at: https://www.cms.gov/medicare/quality/inpatient-rehabilitation-facility/irf-quality-reporting-measures-information (last accessed Feb. 5, 2026).
[16] 78 FR 47860, 47904-47906 (Aug. 6, 2013); see also Ex. C-21 at C-0119 – C0121.
[17] 86 FR 42362, 42385-42396 (Aug. 4, 2021); see also Ex. C-22 at C-0124 – C0135.

Vaccination data from October 1, 2021 through December 31, 2022.[18] The final submission deadline for both measures was May 16, 2022.[19] The data submission mechanism for both measures has always been the CDC's NHSN system.[20]

It is undisputed that Spain Rehab submitted both its Influenza and COVID-19 data measures under UAB's CCN, 01-0033, instead if its own IRF subunit CCN, 01-T033.

After receiving the June 27, 2022 IRF QRP Reduction Letter, Spain Rehab conducted an internal investigation and discovered that it had submitted the data collected for both the Influenza and COVID-19 measures under UAB Hospital's CCN 01-0033.[21] As mentioned above, Spain Rehab is a Medicare-certified IRF subunit operated by UAB Hospital, with a separate CCN. According to Spain Rehab, it was assigned its IRF subunit CCN, 01-T033, "on or around February 7, 2022", and prior to that, it had previously submitted its Influenza HCP Vaccination data under UAB Hospital's CCN.[22] Spain Rehab claims that in continuance of its prior practice, for the months of October, November, and December 2021, it submitted both the Influenza and COVID-19 HCP vaccination data measures under UAB Hospital's CCN 01-0033,[23] *not* the IRF subunit's CCN 01-T033.[24]

STATEMENT OF RELEVANT LAW:

A. Standard of Review and Burden of Proof

A Board decision must include findings of fact and conclusions of law that "the provider carried its burden of production of evidence and burden of proof by establishing, by a preponderance of the evidence, that the provider is entitled to relief on the merits of the matter at issue."[25] Additionally, "[a] decision by the Board shall be based upon the record made at such hearing, which shall include the evidence considered by the [Medicare contractor] and such other evidence as may be obtained or received by the Board, and shall be supported by substantial evidence when the record is viewed as a whole."[26] In *Consolidated Edison Co. v. NLRB*, 305 U.S. 197, 230 (1938), the U.S. Supreme Court held, "[s]ubstantial evidence is more than a mere scintilla. It means such relevant evidence as a reasonable mind might accept as adequate to support a conclusion."[27] Accordingly, in an appeal before the Board, a provider must prove by a preponderance of substantial, relevant evidence that it is entitled to the relief sought. Further, the

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[18] Ex. C-8 at 0051.
[19] *Id.*
[20] *See Relevant Law Section* discussion*, infra*.
[21] Ex. P-6 at P020.
[22] *Id.*
[23] *Id*. *See also* Provider's FPP at 4.
[24] Ex. P-6 at P020.
[25] 42 C.F.R. § 405.1871(a)(3).
[26] 42 U.S.C. § 1395oo(d). This statutory provision also confirms that: "[t]he Board shall have the power to affirm, modify, or reverse a final determination of the fiscal intermediary with respect to a cost report and to make any other revisions on matters covered by such cost report (including revisions adverse to the provider of services) even though such matters were not considered by the intermediary in making such final determination." *See also* 42 C.F.R. § 405.1869(a).
[27] *See also Pomona Valley Hosp. Med. Ctr. v. Becerra*, 82 F.4th 1252, 1258-59 (D.C. Cir. 2023).

"Board shall afford great weight to interpretive rules, general statements of policy, and rules of agency organization, procedure, or practice established by CMS."[28]

B. Inpatient Rehabilitation Facility Quality Reporting Program Requirements

Under IRF PPS, the Medicare program pays an IRF predetermined, standardized amounts per discharge, subject to certain payment adjustments.[29] The standardized IRF PPS payment amounts are increased each year by an APU to account for increases in operating costs.[30]

On March 23, 2010, Section 3004 of the Patient Protection and Affordable Care Act ("ACA") amended 42 U.S.C. § 1395ww(j) to establish the IRF QRP, including penalties for noncompliance.[31] As a result, each IRF is required to submit certain quality of care data "in a form and manner, and at a time, specified by the Secretary."[32] Further, 42 U.S.C. § 1395ww(j)(7)(A)(i) specifies that an IRF that fails to report the quality data required under the IRF QRP (i.e., in the form and manner, and at the time specified by the Secretary) is subject to a two (2)-percentage point reduction to its APU.

On April 29, 2011, CMS issued the proposed rule for the IRF PPS FY 2012, which included the establishment of the IRF QRP and requested comments by June 21, 2011.[33] On August 5, 2011, in accordance with the ACA and 42 U.S.C. § 1395ww(j), and after responding to various public comments, the IRF PPS Final Rule for FY 2012 implemented the IRF QRP beginning in FY 2014.[34] Regarding the form and manner of the initial NHSN data measure submission under the inaugural IRF QRP,[35] CMS stated in pertinent parts:

> Section 1886(j)(7)(C) of the Act requires that each IRF submit data to the Secretary on quality measures specified by the Secretary. The data must be submitted in a form and manner, and at a time, specified by the Secretary.[36]
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> ***
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> Regarding the collection of data on the first quality measure, [ ] ***we will require as the form and manner of submission for the measure [ ] to be through the Centers for Disease Control***

[28] 42 C.F.R. § 405.1867.
[29] *See* 42 C.F.R. § 412.624 (2019). *See also* 42 U.S.C. § 1395ww(j). The term "rehabilitation facility" as used in 42 U.S.C. § 1395ww(j) refers to "inpatient hospital services of a rehabilitation hospital or a rehabilitation unit."
[30] *See* 42 U.S.C. § 1395ww(j)(3).
[31] The Patient Protection and Affordable Care Act, Pub. L. No. 111-148, 124 Stat. 119 at 369 (2010).
[32] *Id*. at § 3004(b)(2); *see also* 42 U.S.C. § 1395ww(j)(7)(C).
[33] *See* 76 FR 24214, 24252-24257 and 24214.
[34] *See* 76 FR 47836, 47873-47883.
[35] CMS designated Catheter Associated Urinary Tract Infections ("CAUTI") as the initial NSHN data measure under the FY 2014 IRF QRP. To avoid confusion, references to CAUTI have been omitted from Federal Register quotes herein, however, the history of the establishment and implementation of the inaugural IRF QRP illustrates that the ***form and manner*** of certain measure submissions mandated via NHSN required adherence to NHSN data submission requirements and instructions for IRF QRP compliance.
[36] 76 FR at 47873.

> ***(CDC)/National Health Safety Network (NHSN).*** Data collection by the NHSN occurs via a Web-based tool hosted by the CDC.[37]
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> ***
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> ***CDC/NHSN requirements may include*** adherence to training requirements, use of CDC measure specifications, data element definitions, ***data submission requirements and instructions,*** data reporting timeframes, as well as NHSN participation forms and indications to CDC allowing CMS to access data for this measure for the IRF quality reporting program purposes. Detailed requirements for NHSN participation, measure specifications, and data collection can be found at http://www.cdc.gov/nhsn/. We proposed to require IRFs to use the specifications and data collection tools for the [] measure as required by CDC as of the time that the data is submitted. [38]
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> *Final Decision:* Having carefully considered the comments received on the ***method of data submission for the measure***, ***we finalize our proposals to require that IRFs submit data on the measure through the Centers for Disease Control (CDC)/National Healthcare Safety Network (NHSN)***; to require submission of the data elements needed to calculate the measure ***using the NHSN's standard data submission requirements;…and to require IRFs to use the specifications and data collection tools for the measure as required by CDC as of the time that the data is submitted…***Further details regarding data submission and reporting requirements for this measure will be posted on the CMS Web site *http://ww.cms.gov/LTCH-IRF-Hospice-Quality-Reporting/* no later than January 31, 2012.[39]

Because the inaugural IRF QRP data submission requirements were limited, CMS further stated:

> [W]e ultimately seek to adopt a comprehensive set of quality measures to be available for widespread use for informed decision making and quality improvement. While we are initially adopting a limited set of measures for the IRF quality reporting program, we expect to expand the measure set through rulemaking[.]
>
> ***

[37] *Id.* at 47884 (emphasis added).
[38] *Id.* at 47879 (emphasis added).
[39] *Id.*

> We intend to propose a more robust set of measures for the IRF quality reporting program in the FY 2013 rulemaking cycle for the determination of the FY 2015 payment increase factor. We are considering the measures listed in Table 13 which include, but are not limited to, []…• ***Staff Immunization.***[40]

In the IRF PPS Final Rule for FY 2014, CMS adopted the Influenza Vaccination Coverage among Healthcare Personnel (NQF #0431) measure for the IRF QRP beginning in FY 2016 (after the proposed measure was subject to public comments, which were due by July 1 2013).[41] As to the form and manner for the submission of the newly adopted data measure, CMS stated in pertinent parts:

> In the FY 2014 IRF PPS proposed rule (78 FR 26880), we proposed to adopt the CDC developed Influenza Vaccination Coverage among Healthcare Personnel (NQF #0431) measure that is currently collected by the CDC via the NHSN.
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> ***We further proposed that IRFs will submit their data for this measure to the NHSN*** (*http://www.cdc.gov/nhsn/*).
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> ***
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> Details related to the use of NHSN for data submission and information on definitions, numerator data, denominator data, data analyses, and measure specifications for the Influenza Vaccination Coverage among Healthcare Personnel (NQF #0431) measure can be found at *http://www.cdc.gov/nhsn/inpatient-rehab/hcp-vacc/index.html*. Because IRFs are already using the NHSN for the submission of CAUTI data, the administrative burden related to data collection and submission for this measure under the IRF QRP should be minimal.[42]

While addressing public comments regarding the adoption of the measure, CMS also addressed the distinction between freestanding IRFs and IRF units within a hospital as it applied to the newly adopted measure stating:

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[40] *Id*. at 47881 (emphasis added).
[41] *See* 78 FR 47860, 47904 – 47905 (Aug. 6, 2013); *see also* 78 FR 26880, 26911 ("For the FY 2016 IRF PPS annual increase factor, in addition to retaining the previously discussed CAUTI and Pressure Ulcer measures, we are proposing to adopt one new measure: Influenza Vaccination Coverage among Healthcare Personnel Measure (NQF #0431)… We propose to adopt the CDC developed Influenza Vaccination Coverage among Healthcare Personnel (NQF #0431) measure that is currently collected by the CDC via the NHSN…Because IRFs are already using the NHSN for the submission of CAUTI data, the administrative burden related to data collection and submission for this measure under the IRF QRP should be minimal.").
[42] 78 FR 47860, 47905 (bold italics emphasis added).

> Comment: Several commenters expressed unconditional agreement with our proposal to adopt the Influenza Vaccination Coverage among Healthcare Personnel measure in the IRF QRP. However, a majority of commenters expressed a conditional support for this measure in which they support the use of the measure by IRFs that are freestanding hospitals, but do not support the use of this measure by IRF units that are affiliated with an acute care facility. These commenters believe that IRF units should be excluded from this measure because most IPPS hospitals include IRF unit employees in reporting health care personnel influenza vaccination rates to NHSN under the IPPS Quality Reporting program.
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> Response: … We regard an IRF unit that is affiliated with an acute care facility to be its own separate type of facility, with its own responsibility for HCW vaccination and data submission. The submission of data by an IRF unit that is affiliated with an acute care facility will constitute location-specific reporting to NHSN for the HCWs who have worked within that specific unit.
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> ***
>
> The acute care facility will have the same requirements for submission of data, but will need to cover all of its inpatient care units, which will include any existing IRF units that are affiliated with an acute care facility, and will essentially be reporting facility-wide counts. The data submitted for these two separate requirements will never be summed together.[43]

In the FY 2022 IRF PPS Final Rule, CMS finalized its proposal to require IRFs to submit COVID-19 Vaccination Coverage among Healthcare Personnel ("HCP").[44] Relative to the form and manner for the submission of the newly adopted measure, CMS addressed commenters' concerns regarding the selection of NSHN (instead of other reporting systems) as the required data submission mechanism for IRF QRP compliance:

> We proposed that IRFs would submit data for the measure through the ***CDC/ NHSN data collection and submission framework***.[ ] This framework is currently used for reporting the CAUTI (NQF #0138) and Influenza Vaccination Coverage among Healthcare Personnel (NQF #0431) measures.[45]
>
> ***

[43] 78 FR 47860, 47905 – 47906 (emphasis added).
[44] 86 FR 42362 (Aug. 4, 2021) *See also* Ex. C -22.
[45] 86 FR 42388 (emphasis added).

> ***IRFs would submit data for the measure through the CDC/NHSN web-based surveillance system.*** IRFs currently utilize the NHSN for purposes of meeting other IRF QRP requirements.[]
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> A number of commenters wrote to CMS about the administrative burden associated with reporting of the measure through NHSN.
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> [However,] IRFs are currently required to submit data for the Influenza Vaccination among HCP measure (NQF #0431) to the CDC's NHSN Healthcare Personnel Safety Component (HPS) annually. Therefore, we believe the burden for adding the COVID–19 Vaccination Coverage among HCP measure will be minimal for IRFs, since IRFs already have experience successfully reporting information using the NHSN reporting modules.[46]
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> ***
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> After careful consideration of the public comments, we are finalizing our proposal to require IRFs to submit COVID–19 Vaccination Coverage among HCP measure data through the NHSN[.][47]

Additionally, and in response to public comments regarding the newly required COVID-19 HCP data measure, CMS again distinguished reporting requirements for IRF units within acute care hospitals:

> *Comment:* One commenter pointed to the fact that for IRFs within acute care hospitals, separating out which HCP may have had contact with the IRF subunit may present a substantial reporting burden while providing little useful information that could not be gleaned from the hospital-wide reports already submitted. Rather than creating an additional reporting requirement applying solely to IRFs, the agency should leverage existing COVID–19 vaccination rate reporting to achieve the agency's goals.
>
> *Response:* ***The IRF QRP is a separate reporting program from the Hospital Inpatient Quality Reporting (IQR) Program.*** Section 1886(b)(3)(B)(viii) of the Act requires subsection (d) hospitals to submit quality measure data to the Secretary. Separately, section 1886(j)(7) of the Act requires the Secretary, among other things, to specify reporting requirements for IRFs. ***Each distinct Medicare provider reports separately to CMS to meet its reporting obligations for their respective quality programs, as applicable***.

[46] *Id.* at 42399 (emphasis added).
[47] *Id.* at 42400.

> ***Because the IRF QRP and the Hospital IQR are separate programs,*** any HCP who is eligible to work one day during the reporting period in the IRF would be counted for purposes of the IRF QRP COVID–19 Vaccination Coverage among HCP measure, ***regardless of whether those HCP work in another facility that is also reporting the same measure.***
>
> ***
>
> After careful consideration of the public comments, we are finalizing our proposal to adopt the COVID–19 Vaccination Coverage among HCP measure to the IRF QRP beginning with the FY 2023 IRF QRP. [48]

The requirements for the IRF QRP were codified, effective October 1, 2011, and are currently set forth at 42 C.F.R. § 412.634, and state in pertinent part:

> **(b)** ***Submission requirements.***
>
> **(1)** IRFs must submit to CMS data on measures specified under sections 1886(j)(7)(D), 1899B(c)(1), 1899B(d)(1) of the Act, and standardized patient assessment data required under section 1899B(b)(1) of the Act, as applicable. Such data must be submitted in the form and manner, and at a time, specified by CMS.
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> ***
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> **(f)** ***Data Completion Thresholds.***
>
> (1) IRFs must meet or exceed two separate data completeness thresholds: One threshold set at 95 percent for completion of required quality measures data and standardized patient assessment data collected using the IRF-PAI submitted through the CMS designated data submission system; and a second threshold set at 100 percent for measures data collected and submitted using CDC NHSN.
>
> (2) These thresholds (95 percent for completion of required quality measures data and standardized patient assessment data on the IRF-PAI; 100 percent for CDC NHSN data) will apply to all measures and standardized patient assessment data requirements adopted into the IRF QRP.
>
> (3) An IRF must meet or exceed both thresholds to avoid receiving a 2 percentage point reduction to their annual payment update for a given fiscal year, beginning with FY 2016 and for all subsequent payment updates.[49]

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[48] 86 FR at 42393, 42396 (emphasis added); *See also* Ex. C-22.
[49] 42 C.F.R. § 412.634 (2019).

C. Additional Guidance

IRF-QRP instructions and deadlines for data submissions are routinely posted on CMS' IRF-QRP website. Prior to the reporting periods for CY 2021, CMS and/or the CDC published several resources regarding IRF QRP compliance, including the CMS IRF QRP NHSN Guidance[50] (published January 2019) which outlines the ability of IRFs to enroll in NHSN as acute care hospital units designated as IRFs or as freestanding IRFs. However, if the IRF "is not enrolled in NHSN as a separate facility, and instead is currently submitting data as part of an acute-care hospital, i.e., as an acute care hospital subunit designated as an IRF, ***it must have its own unique IRF CCN.***"[51] The CMS IRF QRP NHSN Guidance also states that if the IRF "is a freestanding [IRF] and is not currently enrolled in NHSN as a separate facility, it will have to be enrolled in NHSN as a separate facility with a unique orgID that is identified as an IRF."[52]

Further, the CDC NHSN Manual (version last reviewed March 2020), provides instructions for completing certain data fields, including location:

> Conditionally Required. Hospitals with CMS inpatient rehabilitation facility (IRF) units and/or inpatient psychiatric facility (IPF) units ***must specify*** if they are reporting data for their hospital ***or their CMS IRF subunit(s)*** and/or CMS IPF subunit(s).[53]

Additionally, guidance entitled, "CMS certified IRF Locations within Acute Care, Critical Access, and Long-Term Acute Care Hospitals – Location Mapping,"[54] published in January 2021, reads in pertinent part:

> NHSN allows users with ***inpatient rehabilitation units within a facility to appropriately designate whether the unit is a separately licensed [IRF]***. This applies only to those units who have an 'R', ***'T'***, 'TA', 'TB', 'TC', 'TE', 'TF', 'TG', 'TH', 'TJ' or 'TK' in the 3rd position of their CMS [CCN]. ***It's important to note that rehab units will have a different CCN than the hospital itself.*** Therefore, it is essential to double check the CCN with the billing/administrative departments at your facility prior to moving forward with location set-up.
>
> ***NHSN will allow users to designate specific rehab locations within the facility as separately licensed CMS units***. ***In addition,***

[50] The Centers for Medicare and Medicaid Services Inpatient Rehabilitation Facilities Quality Reporting Program Guidance for Reporting Data Into The Centers for Disease Control and Prevention's National Healthcare Safety Network (Jan. 2019) (hereinafter "CMS IRF QRP NHSN Guidance") at 2, available at http://cms.gov/Medicare/Quality-Initiatives-Patient-Assessment-Instruments/IRF-Quality-Reporting/Downloads/IRF-CDC-Submission-Guidance-January-2019.pdf (last accessed Feb. 9, 2026).
[51] *Id.* at 4 (emphasis added).
[52] *Id.*
[53] Ex. C-14 at C-0085 (emphasis added).
[54] *See* Ex. C-11.

> ***users will be able to enter the rehab specific CCN, thus allowing the data to be appropriately sent to CMS to satisfy IRF PPS reporting requirements***.[55]

The September 2021 version of the *NHSN Checklist for HCP Reporting to CMS Hospital, IRF and LTCH Quality Reporting Programs* also distinguishes HCP Influenza and COVID-19 Vaccination Reporting by the hospital or the IRF subunit:

> **STEP 1a: Create Monthly Reporting Plans for Healthcare Personnel (HCP) Influenza Vaccination**
>
> **HCP Vaccination Module (October 1 through March 31)**
> ❑ Influenza Vaccination Summary for the Hospital
> ❑ Influenza Vaccination Summary for Inpatient Rehabilitation Facility Subunit(s), if applicable
> ❑ Influenza Vaccination Summary for Inpatient Psychiatric Facility Subunit(s), * if applicable
>
> **STEP 1b: Create Monthly Reporting Plans for Healthcare Personnel (HCP) COVID-19 Vaccination**
>
> **Weekly COVID-19 Vaccination Module**
> ❑ COVID-19 Vaccination Summary for the Hospital
> ❑ COVID-19 Vaccination Summary for Inpatient Rehabilitation Facility Subunit(s), if applicable
> ❑ COVID-19 Vaccination Summary for Inpatient Psychiatric Facility Subunit(s), * if applicable
>
> ***
>
> STEP 6: Verify Facility Information
> ❑ Ensure that the correct CCN and CCN effective date have been entered into the "Facility Information" page of NHSN. Specific guidance on adding/updating the facility CCN and CCN effective date within NHSN can be found here: www.cdc.gov/nhsn/pdfs/cms/changing-ccn-within-nhsn.pdf.
> ❑ Ensure that your facility is enrolled in NHSN as the correct facility type. You can view this information on the "Facility Information" page for your facility in NHSN.[56]

[55] Ex. C-11 at C-0064 (emphasis added).
[56] Ex. C-12 at C0072 - C0073. *See also* Ex. C-15 at C-0089 and C-16 at C-0093 – C0094 *for other examples of instructions related to verification of IRF CCN.*

DISCUSSION, FINDINGS OF FACT, AND CONCLUSIONS OF LAW:

Spain Rehab presents its issue before the Board as "whether CMS may reduce payment to the Provider for failure to comply with a form and manner requirement that was not promulgated by the Secretary by regulation when the Provider complied with all regulatory requirements for submission of Inpatient Rehabilitation Facility, or IRF, Quality Reporting Program, QRP, required measures."[57] Accordingly, the Board addresses Spain Rehab's primary arguments as follows:

1) ***Whether the IRF QRP required the usage of an IRF subunit's CCN prior to 2021 for data measure submissions.***

At the outset, we address certain factual assertions raised by Spain Rehab. In their Reconsideration Request, Spain Rehab states, in pertinent part:

> [W]e submitted the IRF-specific vaccine data under the CCN of [the] parent hospital (010033 – University of Alabama Hospital), not under a newly created IRF subunit CCN for Spain Rehabilitation Center (SRC). We were assigned our IRF subunit CCN on or around February 7, 2022.
>
> We respectfully submit that our oversight was due to confusion regarding use of the IRF subunit CCN for SRC. As you are probably aware, in December 2021, an IRF subunit CCN was created for SRC (01T033). Email notification received from CMS (copy attached) stated the reason for creating the IRF subunit CCN was to allow IRF users to enter required IRF Patient Assessment Instrument (IRF-PAI) assessment data in to the CMS Quality Improvement Evaluation System (QIES) under the new IRF subunit CCN, not the CCN of the parent hospital provider's CCN. There was no mention of using the IRF subunit CCN to submit IRF-specific COVID and Influenza vaccine data to the CDC NHSN. Our team did look back and could not find any communication from CMS directing us to report the SRC specific COVID and Influenza vaccine data under the IRF subunit CCN. **Thus, for month(s) October, November, December 2021, we submitted the IRF-specific COVID and Influenza vaccine data under our parent hospital's CCN as we had done for all previous submissions**.[58]

Spain Rehab further contends that "CMS has, at all times, had Spain's Influenza and COVID-19 vaccination data required by the IRF QRS[sic]. The form and manner in which that information was submitted—under the Hospital's CCN, as it has been since 2014—does not violate any

[57] Tr. 8:17 – 9:1.
[58] Ex. P-6 at P020 (original emphasis).

statute or regulation."[59] Additionally, Spain Rehab cites to the MAC's Exhibit C-11, arguing that ***until 2021***, "subunit IRFs associated with an acute care hospital parent location were only able to submit that data through the parent location's Medicare Provider number or CCN."[60]

Spain Rehab claims that: 1) prior to FY 2023, it used UAB Hospital's CCN to submit IRF QRP data and it was unaware that the IRF subunit's CCN was required to report the HCP vaccination data measures to be compliant with IRF QRP requirements for FY 2023, and 2) it was assigned its CCN, 01T033, in December 2021 or on or around February 7, 2022.[61] However, the record before the Board and public records (of which the Board takes administrative tribunal notice) invalidate these assertions.

Nothing in the record indicates that Spain Rehab was assigned its CCN on or around February 7, 2022.[62] Questionably, in their August 1, 2023 Request for Reopening, Spain Rehab states that February 7, 2022 was "one month before the final submission deadline for COVID-19 and Influenza Vaccination Coverage Among Healthcare Personnel."[63] Yet, the final submission deadline for both measures was May 16, 2022,[64] which is over three (3) months later. Spain's argument confuses the end of the data collection timeframe (March 31, 2022) for the Influenza Vaccination Coverage Among HCP with the actual final submission deadline for the data collected (May 16, 2022). As for the Medicare Contractor's Exhibit C-11, *i.e.*, CMS Certified IRF Locations within Acute Care, Critical Access, and Long-Term Acute Care Hospitals Location Mapping guidance, in no way indicates the CCNs for IRF subunits were only able to submit data under the parent hospital's CCN. The document clearly states that it was "*Updated January 2021 to include LTACHs"* indicating that there was a prior version that instructed on the appropriate designation of separately licensed IRF units in NHSN.

In addition, CMS publicly published lists for "IRFs That Successfully Met QRP Reporting Requirements" for FY 2017, FY 2018, and FY 2019.[65] For FY 2017 and FY 2018, the facility listed as successfully meeting the IRF QRP reporting requirements is "University of Alabama at Birmingham" located at 619 South 19th Street Birmingham AL 35249, under ***"CMS CCN***

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[59] Provider's FPP at 12.
[60] Tr. 10:15-20.
[61] *See* Ex. P-6 at P020.
[62] *Id.* The only references to "February 7, 2022" in the record are Spain Rehab's assertions (in its Reconsideration Request at P-6, in its Request for Reopening at P-9, etc.) —there is no supporting documentation in the record dated February 7, 2022.
[63] Ex. P-9 at P030.
[64] *See* Ex. P-12 at P063. Note that none of the final submission deadlines were in March 2022.
[65] *See Inpatient Rehabilitation Facility (IRF) Quality Reporting Program (QRP) Archives* available at https://www.cms.gov/medicare/quality/inpatient-rehabilitation-facility/irf-quality-reporting-archives (last accessed Feb. 9, 2026) to access the following report links:

- IRF_FY2017APU_Compliant_List_October 2016.pdf (PDF)
- IRF QRP FY 2018 APU Compliant List.pdf (PDF)
- PAC-IRF-FY2019-APU-Compliant-List-1 (PDF)

See report excerpts attached hereto marked as PRRB Exhibit A. Additionally, public records show that for FY 2017, FY 2018, and FY 2019, UAB Hospital, under its CCN, was deemed eligible for its full APU under the Hospital IQRP. *See* Annual Payment Update, APU Recipients *available at* https://qualitynet.cms.gov/inpatient/iqr/apu (last accessed Jan. 17, 2026).

01T033."[66] However, for FY 2019, the name of the facility listed as compliant with all IRF QRP requirements is "Spain Rehabilitation Center" located at SRC 223E Birmingham AL 35249, under ***"CCN 01T033."*** Thus, if Spain Rehabilitation Center (and not UAB Hospital) successfully completed IRF QRP reporting requirements for FY 2019 under ***CCN 01T033***, at the least, Spain Rehab properly reported Influenza HCP Vaccination data for the period of October 1, 2017 – March 31, 2018 (deadline May 15, 2018).[67]

Accordingly, Spain Rehab's arguments and claims regarding its sole usage of the UAB Hospital's CCN 01-0033 for the IRF QRP prior to 2021 are disproven by its own actions—both UAB Hospital and Spain Rehab used the IRF subunit CCN ***01T033*** for data collection and submission deadlines between October 1, 2015 (FY 2017)[68] through May 15, 2018 (FY 2019)[69] at the least, six (6) years prior to the submission deadline for FY 2023 (May 16, 2022).

Moreover, 42 C.F.R. 412.634(a)(1) (2019) states:

> (a) ***Participation.***
>
> (1) For the FY 2018 payment determination and subsequent years, an IRF must begin reporting data under the IRF QRP requirements no later than the first day of the calendar quarter subsequent to 30 days after the date ***on its CMS Certification Number (CCN) notification letter, which designates the IRF as operating in the CMS designated data submission system***.[70]

Accordingly, where an IRF, whether it is a freestanding facility or a subunit of an acute care hospital, has received a ***CMS Certification Number notification letter*** that designates said IRF as operating in NSHN or iQIES, it naturally follows that the submissions in either designated system must be under the CCN stated in the letter. Moreover, if an IRF subunit is paid under its own CCN under the IRF PPS (as acknowledged by Spain Rehab),[71] it follows that the IRF

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[66] *See id.*

[67] *See Data Collection Final Submission Deadlines for the FY 2019 IRP QRP.pdf (PDF)* available at https://www.cms.gov/medicare/quality/inpatient-rehabilitation-facility/irf-quality-reporting-archives (last accessed Feb. 18, 2026).

[68] October 1, 2015 is the start of the data collection timeframe for the Influenza HCP Vaccine data measure for the FY 2017 IRF QRP. *See FY 2017 Payment Determination Measures & Deadlines (DOCX)* available at https://www.cms.gov/medicare/quality/inpatient-rehabilitation-facility/irf-quality-reporting-archives (last accessed Feb. 18, 2026).

[69] The FY 2019 IRF QRP submission deadline for the Influenza HCP Vaccine data measure was May 15, 2018. *See Data Collection Final Submission Deadlines for the FY 2019 IRF QRP.pdf (PDF)* available at https://www.cms.gov/medicare/quality/inpatient-rehabilitation-facility/irf-quality-reporting-archives (last accessed Feb. 9, 2026).

[70] Emphasis added. Note that since October 1, 2015 to date, 42 C.F.R. § 412.634(a)(1) has referenced, the "CMS Certification Number (CCN) notification letter, which designates the IRF as operating in" the then-current CMS designated system.

[71] Tr. 39-40; 43-44.

subunit would be required to use its own CCN for purpose of the IRF QRP. Otherwise, as the MAC averred, there would be no way to properly disburse payment or impose penalty.[72]

As stated above, although absent from the evidentiary record, Spain Rehab claims it received its distinct CCN on or about February 7, 2022, at least three (3) months prior to the May 16, 2022 deadline. But as demonstrated by public record, Spain Rehab successfully met the requirements of the FY 2019 IRF QRP. Therefore, it is reasonable to conclude that at some point prior to FY 2023, Spain Rehab received its CMS Certification Number (CCN) notification letter that designated it as operating in NHSN. Therefore, Spain Rehab's assertions regarding the requirement for the use of the IRF subunit's CCN for the IRF QRP prior to 2021 are unfounded.

2) Whether the "form and manner" that Provider argues was not properly promulgated by regulation is at issue in this appeal.

As set forth above in the Relevant Law section, the "form and manner" specified for both the Influenza and COVID-19 HCP Vaccination data measures is through the CDC's NSHN, which was subject to notice and comment prior to being adopted into the IRF QRP. It was promulgated by regulation at 42 C.F.R. § 412.634 (2019), which states, in pertinent part:

> (f) ***Data Completion Thresholds.***
>
> > (1) IRFs must meet or exceed ***two separate data completeness thresholds***: ***One threshold*** set at 95 percent for completion of required quality measures data and standardized patient assessment data ***collected using the IRF-PAI submitted through the CMS designated data submission system***; and ***a second threshold*** set at 100 percent for measures data ***collected and submitted using the CDC NHSN.***

Despite Spain Rehab's acknowledgement that "42 C.F.R. § 412.634 requires that IRFs submit two distinct buckets of data to CMS[,]"[73] it hinges its due process arguments[74] on an October 20, 2021 QIES Technical Support announcement regarding *Upcoming iQIES Change Affecting IRF Subunits* and a December 17, 2021 *Reminder to Update Your iQIES Role by December 21, 2021*—both of which Spain acknowledges focus ***solely*** on an iQIES system change. In its position papers, Spain Rehab essentially argues that "[n]owhere in the October 20, 2021 announcement or the December 17, 2021 email did CMS"[75] mention data submission via NHSN, which is true—the emails had nothing to do with NHSN data submissions. Additionally, Spain Rehab misconstrues the December 17, 2021 listserv reminder email as a notification of newly assigned CCN.[76] The aforementioned announcement and email were notifications that IRF

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[72] Tr. 24.
[73] Provider's PPP at 6 and Provider's FPP at 10.
[74] *See generally*, Provider's FPP; *see also* Ex. P-1 and P-2.
[75] Provider's FPP at 12.
[76] *See* Ex. P-9 at P030 (where Provider states in its Request for Reopening, "CMS assigned us a newly created IRF subunit CCN for Spain on February 7, 2022, one month before the final submission deadline for COVID-19 and

subunit user roles in iQIES were being updated to match the IRF units' CCNs and no longer match the parent hospital's CCN. This is evidenced by the email's statement, "The role access remains the same but will be associated with your IRF subunit's CMS Certification Number (CCN), rather than to the parent hospital provider's CCN."[77] IRF units were required to request a new role to avoid getting locked out of iQIES.[78]

Spain Rehab misinterprets the ***iQIES user role updates*** as a "change to the form and manner by which an IRF must submit quality data"[79] under an IRF subunit's CCN and that such is a change is "a 'substantive legal standard' that CMS was required to submit to the public through notice-and-comment rulemaking[.]"[80] Further, Spain Rehab argues:

> In fact, CMS did meet that requirement until August 8, 2019, submitting any changes to the "form and manner" in which an IRF must submit data on quality measures to the public through notice-and-comment rulemaking. That policy changed when CMS finalized its proposal "to notify the public of any future changes to the CMS designated system using subregulatory mechanisms, such as website postings, listserv messaging, and webinars." 84 Fed. Reg. 39161 (Aug. 8, 2019). But the Medicare Act does not allow such a policy.[81]

But here again, the changes to the form and manner referenced in 84 Fed. Reg. 39161 ***specifically pertain to the data submission mechanism of iQIES***, which states, in pertinent part:

> H. Form, Manner, and Timing of Data Submission Under the IRF QRP
>
> ***
>
> IRFs are currently required to submit ***IRF-PAI data to CMS using the Quality Improvement and Evaluation System (QIES) Assessment and Submission Processing (ASAP) system***. We will be migrating to a new internet Quality Improvement and Evaluation System (iQIES) that will enable real-time upgrades, and we proposed to designate that system as the data submission system for the IRF QRP beginning October 1, 2019. We proposed to revise § 412.634(a)(1) by replacing "Certification and Survey Provider Enhanced Reports (CASPER)" with "CMS designated data submission". We proposed to revise § 412.634(d)(1) by

Influenza Vaccination Coverage Among Healthcare Personnel. When CMS notified us of that new IRF subunit CCN via email, attached hereto as Exhibit F . . . .").

[77] Ex. P-2 at P002.

[78] *See id.* at P003 ("If you do not update your role by December 21, 2021, you will be locked out of iQIES and will need to contact the iQIES Help Desk at iqies@cms.hhs.gov or by phone at (800) 339-9313 for further help.")

[79] Provider's FPP at 8-9.

[80] *Id.* at 11 (citing *Azar v. Allina Health Servs., et al.*, 587 U.S. 566, 572-74 (2019)).

[81] *Id*. at 9.

> replacing the reference to ***"Quality Improvement and Evaluation System Assessment Submission and Processing (QIES ASAP) system" with "CMS designated data submission system".*** We proposed to revise § 412.634(d)(5) by replacing reference to the "QIES ASAP" with "CMS designated data submission". We proposed to revise § 412.634(f)(1) ***by replacing "QIES" with "CMS designated data submission system"***. In addition, we proposed to notify the public of any future changes to the CMS designated system using subregulatory mechanisms, such as website postings, listserv messaging, and webinars.
>
> We invited public comment on our proposals.[82]

Simply put, Spain Rehab's arguments are generally flawed and irrelevant to this appeal.

Upon implementing the first quality measure in the inaugural year of the IRF QRP, CMS explicitly stated:

> Regarding the collection of data on the first quality measure, [ ] ***we will require as the form and manner of submission for the measure [ ] to be through the Centers for Disease Control (CDC)/National Health Safety Network (NHSN).*** Data collection by the NHSN occurs via a Web-based tool hosted by the CDC.[83]
>
> ***
>
> ***CDC/NHSN requirements may include adherence to*** training requirements, use of CDC measure specifications, data element definitions, ***data submission requirements and instructions,*** data reporting timeframes, as well as NHSN participation forms and indications to CDC allowing CMS to access data for this measure for the IRF quality reporting program purposes. [84]

In subsequent IRF PPS final rules, CMS specified that the data measures for Influenza and COVID-19 vaccinations for healthcare personnel would also be collected and submitted thorough NSHN—<u>not</u> IRF-PAI data collected and submitted via iQIES.[85]

Accordingly, Spain Rehab's due process arguments are wholly misplaced as the reduction in its APU is a result of its failure to submit the data measures for Influenza and COVID-19 HCP vaccination using its own CCN ***via NSHN—the data submission mechanism—which is the form and manner specified by CMS*** (not the CCN requirement itself).[86] Accordingly, the Board

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[82] Emphasis added.
[83] 76 FR 47836, 47884 (Aug. 5, 2011) (emphasis added).
[84] *Id.* at 47879 (emphasis added).
[85] *See* Relevant Law section, *supra*.
[86] *See* discussion, *infra*.

need not go further in addressing Spain Rehab's due process arguments focused on the submissions ***via the iQIES system*** as it is inapplicable to the reduction to Spain Rehab's APU for FY 2023.

3) Whether IRFs are required to comply with subregulatory guidance.

As stated above, when CMS designated NSHN as the designated data submission it also stated that NSHN requirements could include adherence to data submission requirements and instructions for IRF QRP purposes. Additionally, to receive reimbursement under the Medicare program, Medicare providers are contractually obligated to comply with all applicable laws and regulations as well as "***program instructions"*** in the form of subregulatory guidance.[87] As referenced *supra*, CDC/NSHN publications prior to 2021 clearly indicate that IRF units must have and use their own CCN in order to meet IRF QRP requirements (and relevant to this case, there was no change to NSHN's requirement that IRF units use their own CCN).

Moreover, as discussed above, when both data measures were proposed as requirements in the IRF QRP, CMS clearly distinguished IRF units from the parent hospital. In 2013, when responding to comments regarding the Influenza HCP vaccination measure, CMS stated:

> We regard an IRF unit that is affiliated with an acute care facility to be its own separate type of facility, with its own responsibility for HCW vaccination and data submission. The submission of data by an IRF unit that is affiliated with an acute care facility will constitute location-specific reporting to NHSN for the HCWs who have worked within that specific unit.[88]

In 2021, when responding to comments regarding the COVID-19 HCP vaccination measure, CMS stated:

> The IRF QRP is a separate reporting program from the Hospital Inpatient Quality Reporting (IQR) Program. Section 1886(b)(3)(B)(viii) of the Act requires subsection (d) hospitals to submit quality measure data to the Secretary. Separately, section

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[87] *See* Medicare Provider Enrollment Application (CMS-855a) where providers must attest to the following:

> I agree to abide by the Medicare laws, regulations ***and program instructions*** that apply to me or to the organization listed in section 2B1 of this application. The Medicare laws, regulations, ***and program instructions*** are available through the Medicare Administrative Contractor. I understand that payment of a claim by Medicare is conditioned upon the claim and the underlying transaction complying with such laws, regulations, ***and program instructions*** (including, but not limited to, the Federal Anti-Kickback Statute, 42 U.S.C. section 1320a-7b(b) (section 1128B(b) of the Social Security Act) and the Physician Self-Referral Law (Stark Law), 42 U.S.C. section 1395nn (Section 1877 of the Social Security Act)).

Emphasis added. *Available at*: https://www.cms.gov/medicare/cms-forms/cms-forms/downloads/cms855a.pdf (last accessed Feb. 9, 2026). *See also* 42 C.F.R. § 424.510 (requiring that the provider attest that it "is aware of, and abides by, all applicable statutes, regulations, and program instructions.")

[88] 78 FR 47860, 47906 (Aug. 6, 2013) (emphasis added).

> 1886(j)(7) of the Act requires the Secretary, among other things, to specify reporting requirements for IRFs. Each distinct Medicare provider reports separately to CMS to meet its reporting obligations for their respective quality programs, as applicable. Because the IRF QRP and the Hospital IQR are separate programs . . . .[89]

Spain Rehab argues that it was not required to stay abreast of or comply with uncodified Federal Register rules or nonbinding subregulatory guidance not specifically subjected to notice and comment and published in a final regulation pursuant to the Medicare Act.[90]

However, Section 1395hh of the Medicare Act clearly contemplated such when it rendered ineffective any rules, requirements, statements of policy, manual instructions, interpretative rules, or guidelines of general applicability that establish or change a substantive legal standard. However, the effectiveness of subregulatory guidance ***is not*** rendered moot where it ***does not*** establish or change a substantive legal standard. Such subregulatory guidance may be procedural or interpretive in nature or provide instruction on Medicare Program compliance for reimbursement or incentive payment—or on how to avoid penalty. Thus, it follows that Medicare providers have a responsibility in staying abreast of the guidance. Moreover, §1395hh(e)(2)(A) contemplated and set forth the remedy for a provider's "reliance upon written guidance" "which may be transmitted electronically" that "was in error." If providers were not responsible for staying abreast of and complying with subregulatory guidance, there would be no need to provide such a remedy. Additionally, §1395hh(c) requires that CMS publish lists of "all manual instructions, interpretive rules, statements of policy, and guideline of general applicability" that have not been published as regulations but are promulgated to carry out the Medicare Program. Accordingly, the Medicare Act extends a provider's obligation for Medicare program compliance beyond merely keeping up with published regulations.

4) Whether the specific requirement for the usage of an IRF subunit's CCN must be subject to notice and comment and specifically promulgated by regulation.

Despite Spain Rehab's misguided focus on a purported change in the CCN requirement relative to iQIES, in its responses to Board inquiries and to counter the MAC's arguments that the requirement for the distinction between a parent hospital and an IRF subunit in the IRF QRP is well-established through IRF PPS final rules published as early as FY 2014, and that the distinction is achieved through the assignment and usage of respective CCNs, Spain Rehab maintains that such must be subject to notice and comment and explicitly set forth in regulation. Further, Spain Rehab contends that it is only required to comply with requirements explicitly set forth in regulation. Accordingly, we now address the general argument that the requirement of the usage of an IRF subunit's assigned CCN instead of a parent hospital's CCN for compliance with the IRF QRP is a substantive legal standard that requires an opportunity for notice and comment and must be specifically promulgated in the regulation.

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[89] 86 FR 42362, 42393 (Aug. 4, 2021).
[90] Provider's FPP at 11-12; *see also* Tr. at 40-42.

To support their argument specific to the usage of IRF subunit CCNs for IRF-PAI submissions via iQIES, Spain cites *Azar v. Allina Health Servs.*, 587 U.S. 566, 573 (2019). We will apply it here, as well. In *Allina*, the Supreme Court held that under the Medicare Act, CMS' 2014 policy of including Part C beneficiaries in the DSH Medicare fraction changed a substantive legal standard governing payment for service, which required notice and comment. However, in *Allina*, the Court made clear that their holding was limited to the question of "whether the Medicare Act borrows the APA's interpretive-rule exception[.]"[91] Additionally, the Court distinguished a substantive legal standard from a procedural legal standard stating, "[A] substantive standard is one that 'creates duties, rights and obligations,' while a procedural standard specifies how those duties, rights, and obligations should be enforced. Black's Law Dictionary 1281 (5th ed. 1979) (defining "substantive law")."[92] Furthermore, in its discussion of the legislative history of § 1395hh(a)(2), the Court, found "plausible" that Congress revised the language therein to focus on "the establishment or changes to a substantive legal standard" versus that of requiring notice and comment for rules with a "significant effect" on payment "because it feared that language would have subjected *procedural* rules to notice-and-comment obligations."[93]

Relative to the IRF QRP, the usage of an IRF subunit's CCN to distinguish it from a parent hospital accomplishes the task of location specific reporting required under the IRF QRP, and generally, for payment under the IRF PPS (which Spain Rehab acknowledges).[94] However, ***the requirement that IRF units use their own CCN*** for NHSN data measure submissions neither creates nor alters a *substantive legal standard* (i.e., ***a right*** to an annual payment update with no reduction) under IRF QRP requiring notice and comment and being specifically set forth in a regulation provision.

The ***right*** to an annual payment update (subject to productivity and other adjustments) was established by section 1395ww(j)(3)(C) of the Medicare Act. The IRF QRP was established by section 1395ww(j)(7), which requires that data "be submitted in a form and manner, and at a time, specified by the Secretary." Further, section 1395ww(j)(7)(A)(i) specifies that an IRF that fails to report the quality data required under the IRF QRP (i.e., in the form and manner, and at the time specified by the Secretary) is subject to a two (2) percentage point reduction to its APU. The implementing regulations at 42 C.F.R. § 412.634, in turn, set forth the requirements for IRF QRP compliance, including participation, data measure submission, and data completion thresholds—all criteria for determining whether an IRF's APU will be reduced.

Indeed, failure to use the correct CCN and/or other data submission errors may result in IRF QRP noncompliance penalties, which may impact a provider's APU. However, the aforementioned statutory and regulatory provisions—not the requirement that an IRF subunit uses a distinct provider identification number for IRF QRP data submissions (and payment)[95]—

[91] 587 U.S. 566, 579.
[92] 587 U.S. 566, 573.
[93] 587 U.S. 566, 581 (emphasis added).
[94] *See* Tr. 39:24-25, 40:1-2 ("We agree that we are, for purposes of billing, a separate entity under that subunit IRF.")
[95] *See* discussion, *infra*.

establish the substantive legal standards, (i.e., ***rights*** to an annual payment update for complying with program requirements).

To further clarify, an IRF's entitlement to an annual payment update is based on compliance with the IRF QRP requirements. One of the criteria to achieve compliance is submitting complete, accurate, and timely data via NSHN. To use NSHN, one must accurately self-identify so that data submissions are properly attributed within the system and when transferred outside the system. Accordingly, a requirement that an IRF use their own CCN to self-identify in order to access and submit data via NSHN is a ***procedural standard*** that an IRF must meet ***to carry out its duties to meet substantive legal requirements.***

Moreover, following Spain Rehab's logic that CMS must provide notice and comment on the IRF QRP data submission requirement that IRFs must use their own CCN—the number that they use to identify themselves for payment—would render all procedural and technical steps required for IRF QRP compliance subject to notice and comment. Such is not contemplated by the Medicare Act's regulation promulgation mandate as it is unfathomable that every procedural or technical component of the reporting requirements under the Medicare Program (including quality reporting programs) be set forth in a statute or regulation.[96]

5) Whether the usage of an IRF subunit's CCN versus a parent hospital's CCN constitutes a matter of form over substance.

After arguing that the requirement that an IRF subunit use its own CCN in reporting is a substantive legal standard, Spain Rehab goes on to argue that the distinction of only one (1) alphanumeric character between the two CCNs is a matter of "form over manner."[97]

Despite what some, including Spain Rehab, characterize as minutiae, verifying that the correct CCN has been entered into NHSN is of grave significance. In a transmittal issued by CMS ***as early as October 12, 2007***, CMS discussed the importance of the CCN stating, "The CCN continues to serve a critical role in verifying that a provider has been Medicare certified and for what type of services. This number is used throughout the various components of CMS, and maintaining this number is integral to CMS' business operations."[98] The transmittal made certain updates to the State Operations Manual, Chapter 2 – The Certification Process. Section 2779A1 of the Manual stated, "The CCN for providers and suppliers paid under Part A have 6 digits. The first 2 digits identify the State in which the provider is located. The last 4 digits identify the type of facility."[99] The State Code for Alabama is 01.[100] The transmittal indicates that providers are assigned the last four digits of the CCN sequentially based on blocks of numbers based on facility type.[101] For short-term hospitals (general and specialty), the block of numbers is 0001 – 0879.[102] Specific to IPPS excluded units, the transmittal revision of Section 2779C of the Manual states:

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[96] *See Clarian Health West, LLC v. Hargan,* 878 F.3d 346, 354-56 (2017).
[97] Tr. at 42:19 – 43:10.
[98] *CMS Manual System, Transmittal 29, Change Request 5490* (Oct. 17, 2007) at 3.
[99] *Id.* at 7.
[100] *Id.*
[101] *Id.* at 8.
[102] *Id.*

> An alpha character in the third position of the CCN identifies either hospitals with swing-bed approval, or rehabilitation units, or psychiatric units excluded from PPS payment. The first 2 digits identify the State in which the provider is located. The third position (which is alpha) identifies the type of unit or swing-bed designation. **The last 3 digits must be exactly the same as the last 3 digits of the parent provider.**
>
> EXAMPLE: 21-0101 - ABC Hospital
> 21-T101 - ABC Hospital Rehabilitation Unit
>
> The RO [Regional Office] assigns the following alpha-characters in the third position as indicated:
>
> M - Psychiatric Unit in Critical Access Hospital
> R - Rehabilitation Unit in Critical Access Hospital
> S - Psychiatric Unit
> T - Rehabilitation Unit
> U - Swing-Bed Hospital Designation for Short-Term Hospitals
> W - Swing-Bed Hospital Designation for Long Term Care Hospitals
> Y - Swing-Bed Hospital Designation for Rehabilitation Hospitals[103]

Accordingly, on respective dates not substantiated in the evidentiary record, UAB Hospital was assigned CCN #01-0033 and Spain Rehab was assigned CCN #01-T033.

Based on the foregoing, it is clear that Spain Rehab's form over substance argument fails—not only are CCNs identifiers but each component of the CCN represents a distinct sub-identifier for that assignee.[104] Here too, Spain Rehab's contention that reporting data under UAB's CCN is of no consequence, as a matter of form over substance, fails because the "T" in its CCN indicates that Spain falls under the IRF PPS and is excluded from the IPPS under which UAB Hospital is paid. As such, UAB Hospital participates in the Hospital IQR Program, while Spain Rehab participates in the IRF QRP.

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[103] *Id.* at 11 (original emphasis).

[104] The Board also notes that UAB filed another appeal under Provider Number 01-0033 with the Board in August, 2025, which is assigned Case No. 25-5519. That case appeals the final determination (issued on April 3, 2025) or Notice of Program Reimbursement ("NPR") for the Provider's 9/30/2018 cost report (covering the period from October 1, 2017 to September 30, 2018). This NPR is included as Demonstrative Board Exhibit 1. It identifies settlement amounts for the main hospital (CCN 010033), the Inpatient Psych Facility (CCN 01S033) and the Inpatient Rehab Facility (***CCN 01T033***). Thus, it is clear that the Provider filed a cost report using that specific CCN for the 2018 fiscal year. This NPR, appealed by UAB in 2025, clearly distinguishes the 3 CCNs of the Hospital, the Psych unit and the IRF unit. The fact that it was in use by the Provider in 2018 calls into question the Provider's contention that they received this CCN newly in 2022. *See* Discussion § 1, *supra.*

6) Whether Provider's data submission met the IRF QRP requirements set forth in 42 C.F.R. § 412.634.

Now, that we have addressed the overarching factual, due process, and underlying substantive arguments, we conclude our analysis of the record in this matter by addressing the ultimate issue before the Board, which Spain Rehab avers is not within our jurisdiction. Particularly, Spain Rehab contends that because the explicit requirement that IRF units use their own CCN (instead of their parent hospital's CCN) for IRF QRP data submissions via NSHN (or iQIES) is "notably absent"[105] from statute or regulation, "this Board has no jurisdiction to find that Provider has violated the form and manner requirements for submission of quality data."[106]

Contrary to Spain Rehab's contention, such is undoubtedly within our jurisdiction as Spain Rehab's argument is misplaced based on the foregoing analyses that bring us to the following findings:

a. The form and manner specified by CMS for the Influenza and COVID-19 HCP vaccination data measures for FY 2019 was NHSN—***the data submission mechanism***. It is not iQIES, and it is not the use of the CCN by the IRF.

b. The requirement that an IRF subunit use its own CCN, an identification number, to access a data submission system, does not create or alter a right to a full annual payment update under the IRF QRP, *i.e*., a substantive legal standard. But practically, failure to use it may negatively impact payment rights otherwise created (*i.e.*, by participating and meeting the thresholds). Therefore, the IRF subunit CCN identification requirement is not mandated to be subject to notice and comment, adopted, and explicitly set forth in a regulation.

   However, 42 C.F.R. § 412.634(a)(1) (2019) establishes that "an IRF must begin reporting data under the IRF QRP requirements no later than the first day of the calendar quarter subsequent to 30 days after the date on its [CCN] notification letter, which designates the IRF as operating in the CMS designated data submission system." The mandated participation and compliance requirements create the right to a full APU, but the use of the CCN in and of itself does not.

c. The Medicare Act does not limit a provider's compliance with Medicare Program requirements to statutes and codified regulations. IRFs are contractually obligated to comply with all applicable statutes and regulations as well as subregulatory guidance such as program instructions.

d. It is undisputed that Spain Rehab did not use its own CCN (01T033) to submit the FY 2023 Influenza and COVID-19 HCP vaccination data measures on or before the May 16, 2022 deadline for FY 2023 APU Payment Determination.

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[105] Tr. at 35:13-22.
[106] *Id.* at 36:6-9.

Based on the foregoing, Spain Rehab failed to meet the IRF QRP requirements set forth in 42 C.F.R. § 412.634(b) and (f).

DECISION:

After considering the Medicare law, regulations and program instructions, the arguments presented and the evidence submitted, the Board finds that two (2) percentage point reduction of the Medicare APU for FFY 2023 for Spain Rehab was proper.

BOARD MEMBERS PARTICIPATING:

Kevin D. Smith, CPA
Ratina Kelly, CPA
Nicole E. Musgrave, Esq.
Shakeba DuBose, Esq.

FOR THE BOARD:

2/23/2026

X Kevin D. Smith, CPA

Kevin D. Smith, CPA
Board Chair
Signed by: Kevin D. Smith -A

ATTACHMENTS:

Board Exhibit A
Demonstrative Board Exhibit 1

PRRB EXH. A

CMS CCN	Name	Street Address	City	State	Zip
02T001	PROVIDENCE HEALTH SYSTEM WASHINGTON	PROVIDENCE ALASKA REHAB, 3200 PROVIDENCE DRIVE	ANCHORAGE	AK	99508
02T017	Alaska Regional Hospital	2801 DEBARR RD 5th Floor	ANCHORAGE	AK	99508
013025	HEALTHSOUTH LAKESHORE REHABILITATION HOSPITAL	3800 RIDGEWAY DRIVE	BIRMINGHAM	AL	35209
013027	Mobile Bay Rehabilitation Hospital	101 VILLA DR	DAPHNE	AL	36526
013028	HealthSouth of Montgomery Inc	4465 Narrow Lane Road	Montgomery	AL	36116
013029	HealthSouth Rehabilitation Hosp of N AL	107 GOVERNOR DRIVE SW	HUNTSVILLE	AL	35801
013030	HealthSouth of Dothan Inc	1736 E MAIN STREET	DOTHAN	AL	36301
013032	HealthSouth Rehabilitation Hospital of Gadsden	801 GOODYEAR AVENUE	GADSDEN	AL	35903
013033	Rehabilitation Hospital of Phenix City LLC	3715 HIGHWAY 280	PHENIX CITY	AL	36869
01T011	St. Vincent's East REhabilitation Unit	50 MEDICAL PARK DRIVE EAST, BUILDING 46, SUITE 310	BIRMINGHAM	AL	35235
01T033	University of Alabama at Birmingham	619 SOUTH 19TH STREET	BIRMINGHAM	AL	35249
01T092	DCH REGIONAL MEDICAL CENTER	2700 HOSPITAL DR	NORTHPORT	AL	35476
01T104	Trinity NMed Ctr-Rehab Unit	3690 Grandview Parkway	Birmingham	AL	35243
01T113	MOBILE INFIRMARY MEDICAL CTR REHABILITATION	5 MOBILE INFIRMARY CIRCLE, P.O. BOX 2144	MOBILE	AL	36607
01T114	Medical West an Affiliate of UAB Health Sys	995 9TH AVE SW, SECOND FLOOR	BESSEMER	AL	35022
01T139	Brookwood Health Services Inc	2010 BROOKWOOD MED CTR DR	BIRMINGHAM	AL	35209
01T157	J.W. Sommer Rehabilitation Unit	201 AVALON AVENUE	MUSCLE SHOALS	AL	35661
043026	BAPTIST HEALTH REHABILITATION INSTITUTE	9601 INTERSTATE 630 EXIT 7	LITTLE ROCK	AR	72205
043028	HealthSouth Rehab Hospital of Fort Smith	1401 SOUTH J STREET	FORT SMITH	AR	72901
043029	Healthsouth Rehab Hospital of Jonesboro	1201 FLEMING AVENUE	JONESBORO	AR	72401
043031	ST VINCENT REHABILITATION HOSPITAL	2201 WILDWOOD AVENUE	SHERWOOD	AR	72120
043032	HEALTHSOUTH REHAB HOSPITAL OF NORTHWEST AR	153 EAST MONTE PAINTER DRIVE	FAYETTEVILLE	AR	72703
043034	SOUTHEAST REHABILITATION HOSPITAL	2729 A HIGHWAY 82/65 SOUTH	LAKE VILLAGE	AR	71653
04T042	CRITTENDEN REGIONAL HOSPITAL REHAB	200 TYLER STREET	WEST MEMPHIS	AR	72301
04T085	Helena Regional Medical Center	1801 MARTIN LUTHER KING DRIVE	HELENA	AR	72342
03T088	John J Rhodes Rehabilitation Institute	6644 E BAYWOOD AVENUE	MESA	AR	85206
04R319	DEQUEEN REGIONAL MEDICAL CENTER REAH	1306 WEST COLLIN RAYE DRIVE	DEQUEEN	AR	71832
04T002	JOHNSON COUNTY MEDICAL CENTER REHAB	1100 EAST POPLAR STREET	CLARKSVILLE	AR	72830
04T014	White County Medical Center	1200 SOUTH MAIN	SEARCY	AR	72143
04T015	MENA REGIONAL HEALTH SYSTEM REHAB	311 NORTH MORROW	MENA	AR	71953
04T022	NW MED CTR OF WASHINGTON CO REHAB	609 WEST MAPLE STREET	SPRINGDALE	AR	72764
04T026	ST JOSEPH'S MERCY HEALTH REHAB	300 WERNER STREET	HOT SPRINGS	AR	71913
04T027	BAXTER COUNTY REGIONAL HOSPITAL REHAB	624 HOSPITAL DRIVE	MOUNTAIN HOME	AR	72653
04T036	BAPTIST HEALTH NORTH LITTLE ROCK REHAB	3333 SPRINGHILL DRIVE	NORTH LITTLE ROCK	AR	72117
04T039	AR METHODIST REHAB	900 WEST KINGSHIGHWAY	PARAGOULD	AR	72450
04T041	St Marys Regional Medical Center	1808 WEST MAIN	RUSSELLVILLE	AR	72801
04T062	ST EDWARD MERCY MEDICAL CENTER REHAB	7301 ROGERS AVENUE	FORT SMITH	AR	72903
04T071	JEFFERSON REGIONAL MEDICAL CENTER REHAB.	1600 WEST 4OTH AVENUE	PINE BLUFF	AR	71603
04T078	National Park Medical Center	1910 MALVERN AVE	HOT SPRINGS	AR	71901
04T084	SALINE MEMORIAL REHABILITATION UNIT	1 MEDICAL PARK DRIVE	BENTON	AR	72015
04T088	MEDICAL CENTER OF SOUTH AR REHABILITATION	700 WEST GROVE	EL DORADO	AR	71731
04T119	WHITE RIVER MEDICAL CENTER REHAB UNIT	1710 HARRISON STREET	BATESVILLE	AR	72501
033025	HealthSouth Scottsdale Rehabilitation Hospital	9630 EAST SHEA BLVD	SCOTTSDALE	AZ	85260
033028	HealthSouth Rehabilitation Institute of Tucson	2650 NORTH WYATT DRIVE	TUCSON	AZ	85712
033029	HealthSouth Rehab Hospital of Southern Arizona	1921 WEST HOSPITAL DR	TUCSON	AZ	85704
033032	HealthSouth Valley of the Sun Rehabilitation	13460 NORTH 67TH AVENUE	GLENDALE	AZ	85304
033034	Yuma Rehabilitation Hospital	901 W 24TH STREET	YUMA	AZ	85364
033036	Mountain Valley Reg Rehabilitation Hospital	3700 NORTH WINDSONG DR.	PRESCOTT VALLEY	AZ	86314
033037	HealthSouth East Valley Rehabilitaion Hospital	5652 EAST BASELINE ROAD	MESA	AZ	85206
033038	GlobalRehab - Scottsdale, LLC	8850 EAST PIMA CENTER PARKWAY	SCOTTSDALE	AZ	85265
03T030	Phoenix Baptist Hospital	2000 West Bethany Home Road	Phoenix	AZ	85015
03T069	HAVASU REGIONAL MEDICAL CENTER	101 CIVIC CENTER LANE	LAKE HAVASU CITY	AZ	86403
03T002	Banner-University Medical Center Phoenix	1012 E WILLETTA ST, FLOOR 3	PHOENIX	AZ	85006
03T010	Carondelet Health Network	1601 WEST ST MARYS	TUCSON	AZ	85745
03T011	Carondelet Health Network	350 NORTH WILMONT ROAD	TUCSON	AZ	85711
03T024	St. Joseph's Rehabilitation	P.O. BOX 2071	PHOENIX	AZ	85001
03T037	St. Luke's Medical Center	1800 E. VAN BUREN STREET	PHOENIX	AZ	85006
03T038	Scottsdale Memorial Rehab Unit	7400 EAST OSBORN ROAD	SCOTTSDALE	AZ	85251
03T055	Kingman Regional Medical Center	3269 STOCKTON HILL ROAD	KINGMAN	AZ	86409
03T061	Banner Boswell Medical Center	10601 WEST SANTA FE DRIVE	SUN CITY	AZ	85351
03T085	Northwest Medical Center	6200 N LA CHOLLA BLVD	TUCSON	AZ	85741
03T093	Banner Del E Webb Medical Center	14502 WEST MEEKER BOULEVARD	SUN CITY WEST	AZ	85375
03T103	Mayo Clinic Hospital	5777 E. MAYO BLVD	PHOENIX	AZ	85054
03T114	Oro Valley Hospital	1551 E TANGERINE RD	ORO VALLEY	AZ	85755
053027	Casa Colina Hospital	255 EAST BONITA AVENUE	POMONA	CA	91769
053031	HEALTHSOUTH BAKERSFIELD REGIONAL REHAB HOSP	5001 COMMERCE DRIVE	BAKERSFIELD	CA	93309
053032	7173 North Sharon Operating Co, LLC	7173 N SHARON AVE	FRESNO	CA	93720
053034	HealthSouth Tustin	14851 YORBA STREET	TUSTIN	CA	92780
053037	Ballard Rehabilitation Hospital	1760 WEST 16TH STREET	SAN BERNARDINO	CA	92411
053038	TOTALLY KIDS REHABILITATION HOSPITAL	1720 MOUNTAIN VIEW AVE	LOMA LINDA	CA	92354
05R323	COLORADO RIVER MEDICAL CENTER	1401 BAILEY AVE	NEEDLES	CA	92363
05T016	ARROYO GRANDE COMMUNITY HOSPITAL	345 SOUTH HALCYON ROAD	ARROYO GRANDE	CA	93420
05T018	Pacific Alliance Medical Center	531 W. COLLEGE STREET	LOS ANGELES	CA	90012
05T158	Prime Healthcare Svcs Encino LLC	16237 VENTURA BLVD	ENCINO	CA	91436
05T167	SAN JOAQUIN GENERAL HOSPITAL	500 W. HOSPITAL ROAD	FRENCH CAMP	CA	95231
05T236	Simi Valley Hospital and Health Care Center	2975 NORTH SYCAMORE DRIVE	SIMI VALLEY	CA	93065
05T283	ValleyCare Health System	5555 WEST LAS POSITAS BLVD.	PLEASANTON	CA	94588
05T329	CORONA REGINAL MEDICAL CENTER	730 MAGNOLIA AVENUE	CORONA	CA	92882
05T441	Stanford Hospital	300 PASTEUR DRIVE	STANFORD	CA	94305
05T471	GOOD SAMARITAN HOSPITAL	1225 WILSHIRE BLVD	LOS ANGELES	CA	90017
05T498	SUTTER AUBURN FAITH HOSPITAL	11815 EDUCATION STREET	AUBURN	CA	95603
05T580	Prime Healthcare La Palma LLC	7901 WALKER ST	LA PALMA	CA	90623
05T603	Saddleback Community Hospital	24451 HEALTH CENTER DRIVE	LAGUNA HILLS	CA	92653
05T752	BROTMAN MEDICAL CENTER	3828 DELMAS TERRACE	CULVER CITY	CA	90231
05T006	St Joseph Hospital of Eureka	2700 DOLBEER ST	EUREKA	CA	95501
05T008	CA Pacific Medical Center-Davies Campus	CASTRO AND DUBOCE STREETS	SAN FRANCISCO	CA	94114
05T009	Queen of the Valley Medical Center	1000 TRANCAS STREET	NAPA	CA	94558
05T017	Mercy General Hospital-Rehab Unit	4001 J STREET	SACRAMENTO	CA	95819
05T024	Paradise Valley Hospital	2400 EAST FOURTH STREET	NATIONAL CITY	CA	91950

IRFs That Successfully Met QRP Reporting Requirements for APU FY 2018

CMS populates the provider demographic information appearing on reports from the Automated Survey Processing Environment (ASPEN) system, which is updated by each state's CASPER/ASPEN coordinator and/or CMS Regional Office. If the information you see displayed is inaccurate, please contact your state's CASPER/ASPEN coordinator or CMS Regional Office. To find your Regional Office, visit CMS's Regional Office webpage and scroll down to the PDFs in the Downloads box. Additionally, to find your MAC, visit the interactive map of CMS contractors and select your state.

CCN	Facility Name	Facility Address 1	Facility Address 2	City	State	Zip
02T001	PROVIDENCE HEALTH SYSTEM WASHINGTON	PROVIDENCE ALASKA REHAB	3200 PROVIDENCE DRIVE	ANCHORAGE	AK	99508
02T017	Alaska Regional Hospital	2801 DEBARR RD 5th Floor		ANCHORAGE	AK	99508
013025	HEALTHSOUTH LAKESHORE REHABILITATION HOSPITAL	3800 RIDGEWAY DRIVE		BIRMINGHAM	AL	35209
013028	HealthSouth of Montgomery Inc	4465 Narrow Lane Road		Montgomery	AL	36116
013029	HealthSouth Rehabilitation Hosp of N AL	107 GOVERNOR DRIVE SW		HUNTSVILLE	AL	35801
013030	HealthSouth of Dothan Inc	1736 E MAIN STREET		DOTHAN	AL	36301
013032	HealthSouth Rehabilitation Hospital of Gadsden	801 GOODYEAR AVENUE		GADSDEN	AL	35903
013033	Rehabilitation Hospital of Phenix City LLC	3715 HIGHWAY 280		PHENIX CITY	AL	36869
01T011	St. Vincent's East REhabilitation Unit	50 MEDICAL PARK DRIVE EAST	BUILDING 46, SUITE 310	BIRMINGHAM	AL	35235
01T029	EAMC- LANIER	2000 PEPPERELL PARKWAY.		OPELIKA	AL	36801
01T033	University of Alabama at Birmingham	619 SOUTH 19TH STREET		BIRMINGHAM	AL	35249
01T092	DCH REGIONAL MEDICAL CENTER	2700 HOSPITAL DR		NORTHPORT	AL	35476
01T104	Trinity Med Ctr-Rehab Unit	3690 Grandview Parkway		Birmingham	AL	35243
01T113	MOBILE INFIRMARY MEDICAL CTR REHABILITATION	5 MOBILE INFIRMARY CIRCLE	P.O. BOX 2144	MOBILE	AL	36607
01T114	Medical West an Affiliate of UAB Health Sys	995 9TH AVE SW, SECOND FLOOR		BESSEMER	AL	35022
01T139	Brookwood Health Services Inc	2010 BROOKWOOD MED CTR DR		BIRMINGHAM	AL	35209
01T144	Springhill Inpatient Rehab Center	3719 Dauphin St		Mobile	AL	36608
01T157	J.W. Sommer Rehabilitation Unit	201 AVALON AVENUE		MUSCLE SHOALS	AL	35661
043026	BAPTIST HEALTH REHABILITATION INSTITUTE	9601 INTERSTATE 630 EXIT 7		LITTLE ROCK	AR	72205
043028	HealthSouth Rehab Hospital of Fort Smith	1401 SOUTH J STREET		FORT SMITH	AR	72901
043029	Healthsouth Rehab Hospital of Jonesboro	1201 FLEMING AVENUE		JONESBORO	AR	72401
043031	ST VINCENT REHABILITATION HOSPITAL	2201 WILDWOOD AVENUE		SHERWOOD	AR	72120
043032	HEALTHSOUTH REHAB HOSPITAL OF NORTHWEST AR	153 EAST MONTE PAINTER DRIVE		FAYETTEVILLE	AR	72703
043033	CONWAY REGIONAL REHABILITATION HOSPITAL	2210 ROBINSON AVENUE		CONWAY	AR	72034

IRFs That Successfully Met QRP Reporting Requirements For APU FY 2019

CMS populates the provider demographic information appearing on reports from the CMS Survey Processing Environment (ASPEN) system, which is updated by CMS Regional Offices or State ASPEN Coordinators. If the information you see displayed is inaccurate or has changed, please review the "How to Update IRF Demographic Data" tip sheet.

CCN	IRF Name	Address	City	State	ZIP
02T001	PROVIDENCE ALASKA MEDICAL CTR	3200 PROVIDENCE DR.	ANCHORAGE	AK	99519
02T017	ALASKA REGIONAL HOSPITAL	2801 DEBARR RD	ANCHORAGE	AK	99508
013025	HEALTHSOUTH LAKESHORE REHABILITATION HOSPITAL	3800 RIDGEWAY DRIVE	BIRMINGHAM	AL	35209
013028	HEALTHSOUTH REHABILITATION HOSPITAL OF MONTGOMERY	4465 NARROW LANE RD	MONTGOMERY	AL	36116
013029	HEALTHSOUTH REHABILITATION HOSPITAL OF NORTH AL	107 GOVERNORS DRIVE	HUNTSVILLE	AL	35801
013030	HEALTHSOUTH REHABILITATION HOSPITAL	1736 EAST MAIN STREET	DOTHAN	AL	36301
013032	HEALTHSOUTH REHABILITATION HOSPITAL OF GADSDEN	801 GOODYEAR AVE	GADSDEN	AL	35903
013033	REGIONAL REHABILITATION HOSPITAL	3715 HIGHWAY 280	PHENIX CITY	AL	36869
01T011	ST. VINCENTS EAST REHABILITATION CENTER	50 MEDICAL PARK EAST DRIVE	BIRMINGHAM	AL	35235
01T029	EAMC- LANIER	2000 PEPPERELL PARKWAY.	OPELIKA	AL	36801
01T033	SPAIN REHABILITATION CENTER	SRC 223E	BIRMINGHAM	AL	35249
01T092	NORTHPORT MEDICAL CENTER	809 UNIVERSITY BOULEVARD, EAST	TUSCALOOSA	AL	35401
01T104	GRANDVIEW MEDICAL CENTER	3690 GRANDVIEW PARKWAY	BIRMINGHAM	AL	35243
01T113	MOBILE INFIRMARY	POB 2144	MOBILE	AL	36652
01T114	MEDICAL WEST HOSPITAL AUTHORITY REHAB UNIT	995 9TH AVENUE SOUTHWEST	BESSEMER	AL	35022
01T139	AMI BROOKWOOD MEDICAL CENTER	2010 BROOKWOOD MEDICAL CTR. DR	HOMEWOOD	AL	35209
01T144	SPRINGHILL MEDICAL CENTER	3719 DAUPHIN STREET	MOBILE	AL	36608
01T157	JW SOMMER REHABILITATION UNIT	201 AVALON AVE	MUSCLE SHOALS	AL	35661
043026	BAPTIST HEALTH REHABILITATION INSTITUTE	9601 BAPTIST HEALTH DRIVE	LITTLE ROCK	AR	72205
043028	HEALTHSOUTH REHABILITATION HOSPITAL OF FORT SMITH	1401 SOUTH J STREET	FORT SMITH	AR	72901
043029	HEALTHSOUTH REHABILITATION HOSPITAL OF JONESBORO	1201 FLEMING AVE	JONESBORO	AR	72401
043031	ST VINCENT REHABILITATION HOSPITAL	2201 WILDWOOD AVENUE	SHERWOOD	AR	72120
043032	HEALTHSOUTH REHAB HOSP IN PART W/WASHINGTON REGION	153 E MONTE PAINTER DRIVE	FAYETTEVILLE	AR	72703
043033	CONWAY REGIONAL REHABILITATION HOSPITAL	2210 ROBINSON STREET	CONWAY	AR	72034
043035	CHI ST VINCENT HOT SPRINGS REHABILITATION HOSPITAL	1636 HIGDON FERRY ROAD	HOT SPRINGS	AR	71913
04T002	JOHNSON REGIONAL REHABILITATION CENTER	1100 EAST POPLAR ST.	CLARKSVILLE	AR	72830
04T014	WHITE COUNTY MEDICAL CENTER SOUTH	1200 SOUTH MAIN STREET	SEARCY	AR	72143
04T015	MENA REHABILITATION CENTER	311 N. MORROW	MENA	AR	71953
04T022	NORTHWEST MEDICAL CENTER INPATIENT REHAB	609 W. MAPLE AVE.	SPRINGDALE	AR	72764
04T027	BAXTER REGIONAL MEDICAL CENTER	624 HOSPITAL DRIVE	MOUNTAIN HOME	AR	72653
04T036	BAPTIST HEALTH REHAB INSTITUTE - NORTH LITTLE ROCK	3333 SPRINGHILL DRIVE	NORTH LITTLE ROCK	AR	72117
04T039	ARKANSAS METHODIST HOSPITAL	900 WEST KINGS HIGHWAY	PARAGOULD	AR	72451
04T041	S. MARYS REGIONAL MEDICAL CENTER	1808 WEST MAIN STREET	RUSSELLVILLE	AR	72801
04T062	MERCY HOSPITAL FORT SMITH	7301 ROGERS AVENUE	FORT SMITH	AR	72913
04T071	JEFFERSON REGIONAL MEDICAL CENTER	1600 WEST 40TH AVE.	PINE BLUFF	AR	71603
04T078	NATIONAL PARK MEDICAL CENTER	1910 MALVERN AVE.	HOT SPRINGS	AR	71901
04T084	SALINE MEMORIAL HOSPITAL	1 MEDICAL PARK DR.	BENTON	AR	72015
04T088	MEDICAL CENTER OF S ARKANSAS	700 WEST GROVE STREET	EL DORADO	AR	71730
04T118	NEA BAPTIST MEMORIAL HOSPITAL	4800 E JOHNSON AVE	JONESBORO	AR	72401
04T119	WHITE RIVER HEALTH SYSTEM	1710 HARRISON ST	BATESVILLE	AR	72501
033025	HEALTHSOUTH SCOTTSDALE REHABILITATION HOSPITAL	9630 EAST SHEA BOULEVARD	SCOTTSDALE	AZ	85260
033028	HEALTHSOUTH REHABILITATION INSTITUTE OF TUCSON	2650 NORTH WYATT DRIVE	TUCSON	AZ	85712
033029	SOUTHERN ARIZONA REGIONAL REHABILITATION HOSPITAL	1921 WEST HOSPITAL DRIVE	TUCSON	AZ	85704
033032	HEALTHSOUTH VALLEY OF THE SUN REHABILITATION	13460 NORTH 67TH AVENUE	GLENDALE	AZ	85304
033034	YUMA REHABILITATION HOSPITAL	901 WEST 24TH STREET	YUMA	AZ	85364
033036	MOUNTAIN VALLEY REGIONAL REHABILITATION HOSPITAL	3700 NORTH WINDSONG DRIVE	PRESCOTT VALLEY	AZ	86314
033037	HEALTHSOUTH EAST VALLEY REHABILITATION HOSPITAL	5652 EAST BASELINE ROAD	MESA	AZ	85206
033038	GLOBALREHAB - SCOTTSDALE, LLC	8850 EAST PIMA CENTER PARKWAY	SCOTTSDALE	AZ	85258
033040	DIGNITY HEALTH EAST VALLEY REHABILITATION HOSPITAL	1515 WEST CHANDLER BOULEVARD	CHANDLER	AZ	85224
03T002	BANNER UNIVERSITY MEDICINE	1012 E WILLETTA ST	PHOENIX	AZ	85006
03T010	CARONDELET ST. MARY'S HOSPITAL	1601 W. ST. MARY'S ROAD	TUCSON	AZ	85745

Hospital Inpatient Quality Reporting Program
Hospitals Eligible to Receive Annual Payment Update (APU) Fiscal Year 2017

State	Hospital CCN	Hospital Name
AL	010001	SOUTHEAST ALABAMA MEDICAL CENTER
AL	010005	MARSHALL MEDICAL CENTERS
AL	010006	ELIZA COFFEE MEMORIAL HOSPITAL
AL	010007	MIZELL MEMORIAL HOSPITAL
AL	010008	CRENSHAW COMMUNITY HOSPITAL
AL	010011	ST. VINCENT'S EAST
AL	010012	DEKALB REGIONAL MEDICAL CENTER
AL	010016	SHELBY BAPTIST MEDICAL CENTER
AL	010018	CALLAHAN EYE HOSPITAL
AL	010019	HELEN KELLER HOSPITAL
AL	010021	DALE MEDICAL CENTER
AL	010022	CHEROKEE MEDICAL CENTER
AL	010023	BAPTIST MEDICAL CENTER SOUTH
AL	010024	JACKSON HOSPITAL & CLINIC INC
AL	010029	EAST ALABAMA MEDICAL CENTER AND SNF
AL	010033	UNIVERSITY OF ALABAMA HOSPITAL
AL	010034	COMMUNITY HOSPITAL INC
AL	010035	CULLMAN REGIONAL MEDICAL CENTER
AL	010036	ANDALUSIA REGIONAL HOSPITAL
AL	010038	STRINGFELLOW MEMORIAL HOSPITAL
AL	010039	HUNTSVILLE HOSPITAL
AL	010040	GADSDEN REGIONAL MEDICAL CENTER
AL	010044	MARION REGIONAL MEDICAL CENTER
AL	010045	FAYETTE MEDICAL CENTER
AL	010046	RIVERVIEW REGIONAL MEDICAL CENTER
AL	010047	GEORGIANA MEDICAL CENTER
AL	010049	MEDICAL CENTER ENTERPRISE
AL	010051	GREENE COUNTY HOSPITAL
AL	010052	LAKE MARTIN COMMUNITY HOSPITAL
AL	010055	FLOWERS HOSPITAL
AL	010056	ST VINCENT'S BIRMINGHAM
AL	010058	BIBB MEDICAL CENTER
AL	010059	LAWRENCE MEDICAL CENTER
AL	010061	HIGHLANDS MEDICAL CENTER
AL	010062	WIREGRASS MEDICAL CENTER
AL	010069	MEDICAL CENTER BARBOUR
AL	010073	CLAY COUNTY HOSPITAL
AL	010078	NORTHEAST ALABAMA REGIONAL MED CENTER
AL	010079	ATHENS-LIMESTONE HOSPITAL
AL	010083	SOUTH BALDWIN REGIONAL MEDICAL CENTER
AL	010085	DECATUR MORGAN HOSPITAL - DECATUR CAMPUS
AL	010086	NORTHWEST MEDICAL CENTER
AL	010087	UNIVERSITY OF SOUTH ALABAMA MEDICAL CENTER
AL	010089	WALKER BAPTIST MEDICAL CENTER
AL	010090	PROVIDENCE HOSPITAL
AL	010091	GROVE HILL MEMORIAL HOSPITAL
AL	010092	D C H REGIONAL MEDICAL CENTER
AL	010095	HALE COUNTY HOSPITAL
AL	010097	ELMORE COMMUNITY HOSPITAL
AL	010099	D W MCMILLAN MEMORIAL HOSPITAL
AL	010100	THOMAS HOSPITAL
AL	010101	CITIZENS BMC
AL	010103	BAPTIST MEDICAL CENTER-PRINCETON
AL	010104	TRINITY MEDICAL CENTER
AL	010108	PRATTVILLE BAPTIST HOSPITAL
AL	010109	PICKENS COUNTY MEDICAL CENTER
AL	010110	BULLOCK COUNTY HOSPITAL
AL	010112	BRYAN W. WHITFIELD MEMORIAL HOSPITAL

Hospital Inpatient Quality Reporting Program
Hospitals Eligible to Receive Annual Payment Update (APU) Fiscal Year 2018

State	Hospital CCN	Hospital Name
AL	010001	SOUTHEAST ALABAMA MEDICAL CENTER
AL	010005	MARSHALL MEDICAL CENTERS
AL	010006	ELIZA COFFEE MEMORIAL HOSPITAL
AL	010007	MIZELL MEMORIAL HOSPITAL
AL	010008	CRENSHAW COMMUNITY HOSPITAL
AL	010011	ST. VINCENT'S EAST
AL	010012	DEKALB REGIONAL MEDICAL CENTER
AL	010016	SHELBY BAPTIST MEDICAL CENTER
AL	010018	CALLAHAN EYE HOSPITAL
AL	010019	HELEN KELLER HOSPITAL
AL	010021	DALE MEDICAL CENTER
AL	010022	CHEROKEE MEDICAL CENTER
AL	010023	BAPTIST MEDICAL CENTER SOUTH
AL	010024	JACKSON HOSPITAL & CLINIC INC
AL	010029	EAST ALABAMA MEDICAL CENTER AND SNF
AL	010032	WEDOWEE HOSPITAL
AL	010033	UNIVERSITY OF ALABAMA HOSPITAL
AL	010034	COMMUNITY HOSPITAL INC
AL	010035	CULLMAN REGIONAL MEDICAL CENTER
AL	010036	ANDALUSIA REGIONAL HOSPITAL
AL	010038	STRINGFELLOW MEMORIAL HOSPITAL
AL	010039	HUNTSVILLE HOSPITAL
AL	010040	GADSDEN REGIONAL MEDICAL CENTER
AL	010044	MARION REGIONAL MEDICAL CENTER
AL	010045	FAYETTE MEDICAL CENTER
AL	010046	RIVERVIEW REGIONAL MEDICAL CENTER
AL	010047	GEORGIANA MEDICAL CENTER
AL	010049	MEDICAL CENTER ENTERPRISE
AL	010052	LAKE MARTIN COMMUNITY HOSPITAL
AL	010055	FLOWERS HOSPITAL
AL	010056	ST VINCENT'S BIRMINGHAM
AL	010058	BIBB MEDICAL CENTER
AL	010059	LAWRENCE MEDICAL CENTER
AL	010061	HIGHLANDS MEDICAL CENTER
AL	010062	WIREGRASS MEDICAL CENTER
AL	010065	RUSSELL HOSPITAL
AL	010069	MEDICAL CENTER BARBOUR
AL	010073	CLAY COUNTY HOSPITAL
AL	010078	NORTHEAST ALABAMA REGIONAL MEDICAL CENTER
AL	010079	ATHENS LIMESTONE HOSPITAL
AL	010083	SOUTH BALDWIN REGIONAL MEDICAL CENTER
AL	010085	DECATUR MORGAN HOSPITAL - DECATUR CAMPUS
AL	010086	NORTHWEST MEDICAL CENTER
AL	010087	UNIVERSITY OF SOUTH ALABAMA MEDICAL CENTER
AL	010089	WALKER BAPTIST MEDICAL CENTER
AL	010090	PROVIDENCE HOSPITAL
AL	010091	GROVE HILL MEMORIAL HOSPITAL
AL	010092	D C H REGIONAL MEDICAL CENTER
AL	010095	HALE COUNTY HOSPITAL
AL	010097	ELMORE COMMUNITY HOSPITAL
AL	010099	D W MCMILLAN MEMORIAL HOSPITAL
AL	010100	THOMAS HOSPITAL
AL	010101	CITIZENS BMC
AL	010102	J PAUL JONES HOSPITAL
AL	010103	BAPTIST MEDICAL CENTER-PRINCETON
AL	010104	GRANDVIEW MEDICAL CENTER
AL	010108	PRATTVILLE BAPTIST HOSPITAL
AL	010109	PICKENS COUNTY MEDICAL CENTER

Hospital Inpatient Quality Reporting Program
Hospitals Eligible to Receive Annual Payment Update (APU) Fiscal Year 2019

State	Hospital CCN	Hospital Name	Note
AL	010001	SOUTHEAST ALABAMA MEDICAL CENTER	
AL	010005	MARSHALL MEDICAL CENTERS	
AL	010006	ELIZA COFFEE MEMORIAL HOSPITAL	
AL	010007	MIZELL MEMORIAL HOSPITAL	
AL	010008	CRENSHAW COMMUNITY HOSPITAL	
AL	010011	ST. VINCENT'S EAST	
AL	010012	DEKALB REGIONAL MEDICAL CENTER	
AL	010016	SHELBY BAPTIST MEDICAL CENTER	
AL	010018	CALLAHAN EYE HOSPITAL	
AL	010019	HELEN KELLER HOSPITAL	
AL	010021	DALE MEDICAL CENTER	
AL	010022	CHEROKEE MEDICAL CENTER	
AL	010023	BAPTIST MEDICAL CENTER SOUTH	
AL	010024	JACKSON HOSPITAL & CLINIC INC	
AL	010029	EAST ALABAMA MEDICAL CENTER AND SNF	
AL	010032	TANNER MEDICAL CENTER-EAST ALABAMA	
AL	010033	UNIVERSITY OF ALABAMA HOSPITAL	
AL	010034	COMMUNITY HOSPITAL INC	
AL	010035	CULLMAN REGIONAL MEDICAL CENTER	
AL	010036	ANDALUSIA HEALTH	
AL	010038	STRINGFELLOW MEMORIAL HOSPITAL	
AL	010039	HUNTSVILLE HOSPITAL	
AL	010040	GADSDEN REGIONAL MEDICAL CENTER	
AL	010044	MARION REGIONAL MEDICAL CENTER	
AL	010045	FAYETTE MEDICAL CENTER	
AL	010046	RIVERVIEW REGIONAL MEDICAL CENTER	
AL	010047	GEORGIANA MEDICAL CENTER	
AL	010049	MEDICAL CENTER ENTERPRISE	
AL	010052	LAKE MARTIN COMMUNITY HOSPITAL	
AL	010055	FLOWERS HOSPITAL	
AL	010056	ST VINCENT'S BIRMINGHAM	
AL	010059	LAWRENCE MEDICAL CENTER	
AL	010061	HIGHLANDS MEDICAL CENTER	
AL	010062	WIREGRASS MEDICAL CENTER	
AL	010065	RUSSELL HOSPITAL	
AL	010069	MEDICAL CENTER BARBOUR	
AL	010073	CLAY COUNTY HOSPITAL	
AL	010078	NORTHEAST ALABAMA REGIONAL MEDICAL CENTER	
AL	010079	ATHENS LIMESTONE HOSPITAL	
AL	010083	SOUTH BALDWIN REGIONAL MEDICAL CENTER	
AL	010085	DECATUR MORGAN HOSPITAL - DECATUR CAMPUS	
AL	010086	NORTHWEST MEDICAL CENTER	
AL	010087	UNIVERSITY OF SOUTH ALABAMA MEDICAL CENTER	
AL	010089	WALKER BAPTIST MEDICAL CENTER	
AL	010090	PROVIDENCE HOSPITAL	
AL	010091	GROVE HILL MEMORIAL HOSPITAL	
AL	010092	D C H REGIONAL MEDICAL CENTER	
AL	010095	HALE COUNTY HOSPITAL	
AL	010097	ELMORE COMMUNITY HOSPITAL	
AL	010099	D W MCMILLAN MEMORIAL HOSPITAL	
AL	010100	THOMAS HOSPITAL	
AL	010101	CITIZENS BAPTIST MEDICAL CENTER	
AL	010102	J PAUL JONES HOSPITAL	
AL	010103	PRINCETON BAPTIST MEDICAL CENTER	
AL	010104	GRANDVIEW MEDICAL CENTER	
AL	010108	PRATTVILLE BAPTIST HOSPITAL	
AL	010109	PICKENS COUNTY MEDICAL CENTER	
AL	010110	BULLOCK COUNTY HOSPITAL	

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A/B MAC JURISDICTION J

Alabama, Georgia and Tennessee

PALMETTO GBA
A CELERIAN GROUP COMPANY

April 3, 2025

Sonya Busby
Reimbursement
University Of Alabama Hospital
500 22Nd Street South
Suite 500, John N. Whitaker Bui
Birmingham, AL 35233-3110

CERTIFIED MAIL # 9589 0710 5270 0230 2007 1(

RE: NOTICE OF AMOUNT OF MEDICARE PROGRAM REIMBURSEMENT
FOR: UNIVERSITY OF ALABAMA HOSPITAL
COST REPORTING FISCAL PERIOD ENDED: SEPTEMBER 30, 2018
PROVIDER NUMBER: 01-0033

Dear Ms. Sonya Busby:

In accordance with Title 42 of the Code of Federal Regulations (42 CFR), Section 405.1889 and Section 405.1803, this is your Notice of Amount of Medicare Program Reimbursement for the cost reporting period indicated above.

As a result of our examination of this cost report, our determination of your Medicare reimbursement for the indicated period is as follows:

PROVIDER NUMBER:	PART A:	PART B:	TOTAL
010033	($5,496,376)	($210,926)	**($5,707,302)**
01S033	($81,727)	$1	**($81,726)**
01T033	($41,595)	$0	**($41,595)**
Final Amount Due (Program)/Provider	**($5,619,698)**	**($210,925)**	**($5,830,623)**

A request for repayment accompanies this letter. The Overpayment Letter explains the conditions governing interest assessments on amounts due to the Medicare program.

If you have questions concerning cost report adjustments, please contact JJCostReport@palmettogba.com.
For questions concerning the collection of overpayments, commencement or suspension of withholdings, extended repayment requests or issuance of checks, please contact the Provider Contact Center at (877) 567-7271.

We're looking for ways to improve your Audit and Reimbursement experience. Please take a few minutes to share your thoughts with us.
https://cmsmacfedramp.gov1.qualtrics.com/jfe/form/SV_bBB4YYc096Vb85o

Sincerely,

Zipporah Kasper

Zipporah Kasper
Supervisor, Provider Audit
Palmetto GBA, JJ

Enclosures: Final Cost Report including Adjustment Report
Appeal Rights/Filing Instructions
Reopening Rights/Filing Instructions
Overpayment Letter

APPEAL RIGHTS/FILING INSTRUCTIONS
NOTICE OF AMOUNT OF MEDICARE PROGRAM REIMBURSEMENT

If you are dissatisfied with our determination and the amount of program reimbursement in controversy is at least $1,000.00, you have the right to appeal our determination. To exercise your appeal rights, a written request must be filed within one hundred and eighty (180) calendar days of the date of this Notice of Program Reimbursement.

The Jurisdiction J Cost Report Appeals function is performed by Palmetto GBA. The current Appeal Support Contractor is Federal Specialized Services. LLC (FSS).

If there are any questions related to these appeals filing instructions, please contact Cecile Huggins
Cecile.Huggins@PalmettoGBA.com

For appeals to the Intermediary:
Information and procedures for filing an appeal before the Medicare Administrative Contractor (MAC) are available in Part I of the Provider Reimbursement Manual, Chapter 29 (PRM-1):
https://www.cms.gov/Regulations-and-Guidance/Guidance/Manuals

Reference the chart below for amount in controversy requirement and contacts for filing.

All correspondence/documentation should be submitted to Palmetto GBA and FSS in electronic format if possible. Ensure that any Adobe attachments are legible. Providers should submit Excel spreadsheets where applicable. The subject line of the email should list the case number, provider name, provider number, fiscal year end and the nature of the correspondence:
For example: *Subject: Case No., ABC Provider, Provider No. 12-3456, FYE XX/XX/XXXX, Final Paper*

For appeals to the Provider Reimbursement Review Board (PRRB):
Information and procedures for filing PRRB appeals are available on the PRRB website:
https://www.cms.gov/regulations-and-guidance/review-boards/prrbreview/prrb-instructions

Effective November 1, 2021 all filings must be submitted electronically using the Provider Reimbursement Review Board (PRRB) Electronic Filing System, ***Office of Hearings Case and Document Management System (OH CDMS)*** unless an exemption granted under Rule 2.1.2 applies. OH CDMS is a web-based portal for parties to enter and maintain their cases and to correspond with the PRRB. Access to the system is granted to registered users, as needed, based on their roles. Access to specific cases is limited to the parties of each case, including party representatives.

Individuals registering for access to OH CDMS should allow for up to ten (10) days to complete registration as it is a multi-step process to obtain secure access to the web-based portal itself and to OH CDMS. Follow the link above for the most recent instuctions for filing appeals and using OH CDMS.

Parties should review PRRB Rule 1.4 concerning Confidential Information prior to submitting documention in OH CDMS.

If an exemption to file in OH CDMS granted under Rule 2.1.2 applies, then hard copy filing must be submitted according to instructions in the chart below.

For MAC Appeals and all OPO/Histocompatibility Lab Appeals:	For Provider Reimbursement Review Board (PRRB) Appeals:
Amount in controversy: MAC Appeals $1,000 - $9,999 OPO and Histo Labs $1,000 or more	**Amount in controversy**: $10,000 or more ($50,000 or more, in aggregate, for group appeal)
Send request to: **Federal Specialized Services (FSS)** Electronic submission to FSS: Intermediary@fssappeals.com **and** *Intermediary Hearing Officer* **Paul.Crofton@fedspecerv.com** *If you are unable to send information electronically, send hardcopy correspondence to:* **US Mail or Courier Service** Intermediary Appeals Federal Specialized Services 1701 S. Racine Avenue Chicago, Illinois 60608-4058	**Send request to**: ***Only if an exemption from filing in OH CDMS has been granted, send request to PRRB.*** **US Mail or Courier Service** Provider Reimbursement Review Board (PRRB) CMS Office of Hearings 7500 Security Boulevard Mail Stop:B1-01-31 Baltimore, MD 21244-1850 ***and*** **Federal Specialized Services (FSS)** Electronic submission to FSS: prrb@fssappeals.com *If you are unable to send information electronically, send hardcopy correspondence to:* **US Mail or Courier Service** PRRB Appeals Federal Specialized Services 1701 S. Racine Avenue Chicago, Illinois 60608-4058
Send copy to: **Palmetto GBA** **Method for delivery:** *Via email to:* JJAudit.Appeal@palmettogba.com *If you are unable to send information electronically, send **unbound** hardcopy correspondence to:* U.S. Mail Palmetto GBA Provider Cost Report Appeals Attn: Cecile Huggins Internal Mail Code: AG -380 Post Office Box 100307 Columbia, SC 29202-3307 *Courier Service* Palmetto GBA Provider Cost Report Appeals Attn: Cecile Huggins Internal Mail Code: AG-380 2300 Springdale Drive, Building One Camden, SC 29020-1728	**Send copy to:** **Palmetto GBA** **Method for delivery:** *Via email to:* JJAudit.Appeal@palmettogba.com *If you are unable to send information electronically, send **unbound** hardcopy correspondence to:* U.S. Mail Palmetto GBA Provider Cost Report Appeals Attn: Cecile Huggins Internal Mail Code: AG -380 Post Office Box 100307 Columbia, SC 29202-3307 *Courier Service* Palmetto GBA Provider Cost Report Appeals Attn: Cecile Huggins Internal Mail Code: AG-380 2300 Springdale Drive, Building One Camden, SC 29020-1728

NOTICE OF AMOUNT OF MEDICARE PROGRAM REIMBURSEMENT
REOPENING RIGHTS/FILING INSTRUCTIONS

The issuance of this Notice establishes the date of the MAC's determination of the amount of program reimbursement for the indicated cost reporting period. Under 42 CFR 405.1885 this determination is subject to reopening by the MAC, either on its own motion or at your request, at any time within three (3) years from the date of this determination to correct the amount of program reimbursement as reflected on page two of this notice. This determination may not be reopened after the expiration of this three- (3) year period except as provided in 42 CFR 405.1885(d).

The provider may initiate the reopening of a cost report through written notification to the MAC of an error in the finalized cost report or of new documentation that was not made available to the MAC during review of the cost report and that would revise the MAC's determination. A request by the provider must clearly identify the changes that they believe are necessary and include all of the documentation necessary to support their claim. This documentation must be in detail and complete and include summaries as well as copies of the original documents (invoices, check copies, contracts, etc.)

The provider may initiate the reopening of a cost report within three years of the date of the original Notice of Program Reimbursement. The provider may initiate the reopening of revised cost report within three years of the date of the Revised Notice of Program Reimbursement, if the issue to be in question was the result of an adjustment made for that revised cost report.

The reopening process is not an appeal process whereby documentation that has already been reviewed by the MAC will be open to a second interpretation. The provider should pursue discussions of the adjustments with the audit supervisor, manager and finally the director, if need, prior to the settlement of the cost report. Argument with the decisions for documentation previously reviewed by the MAC is the domain of the appeals process.

A provider may request the reopening of a finalized cost report under the following conditions:

1. The MAC made an error in the application of the Law, regulations, CMS instructions, or Palmetto GBA policies, or in the posting of an adjustment made to the Medicare cost report as a result of a desk review or field review of the cost report.

2. The provider has acquired documentation that was not available for review by the MAC during the desk review or field review of the cost report.

A provider initiated request to reopen the cost report will **not** be accepted under the following conditions:

1. The provider fails to clearly identify the issues for which the reopening is being requested, i.e., a cover sheet identifying the error or new information being submitted.

2. The provider fails to include all of the documentation to support the request.

3. The documentation that is submitted by the provider was previously reviewed by the MAC as part of the desk review or field review, i.e., no new information provided.

4. The provider is requesting a change in cost report treatment from an acceptable cost report filing option to another acceptable filing option. e.g. a change in statistical basis for allocation of cost.

Note: It is the responsibility of the provider to ensure that the appeal rights are protected. If a reopening request has not been completed to the provider's satisfaction, a request for hearing must be filed timely to ensure that the appeal rights are not lost. In these cases, the MAC has the discretion to complete that reopening within the appeal process or to relinquish all authority to the MAC Hearing Officer or the PRRB.

The review of the provider's request to reopen the cost report will be based only on the documentation submitted prior to the review. If the MAC determines that the documentation supporting the request is not sufficient to support the provider's position, the request will be denied. Since the request was initiated by the provider, they will be notified of the results of the review through a Notice of Reopening or Denial letter from the MAC. It is the provider's responsibility to furnish all of the documentation necessary to support the request, so additional documentation will not be requested from the provider during the review process.

A decision not to reopen a cost report is not subject to appeal by the MAC Hearing Officer or the PRRB. If the provider failed to submit all of the available documentation with the initial request or prior to the MAC's review, the provider may begin the review process again by submitting a new request along with the appropriate documentation. However, if the three-year reopening period expires before a new reopening request is submitted, the new request for reopening will be denied.

All requests to reopen the cost report must be fully documented and prepared for secure transmission via the following options:

Via email at:

JJAudit.Reopening@palmettogba.com.

The subject line of the email should list the provider name, provider number, fiscal year end and the nature of the correspondence. For Example: Subject: ABC Provider, Provider No. 12-3456, FYE XX/XX/XXXX, Reopening Request Ensure that any Adobe attachments are legible. Providers should submit Excel spreadsheets where applicable.

Or regular mail:

Palmetto GBA
Cost Report Reopenings, JJ
Mail Code AG-390
Post Office Box 100307
Columbia, South Carolina 29202-3307

Or for courier service:

Palmetto GBA
Cost Report Reopenings, JJ
Mail Code AG-390
2300 Springdale Drive
BUILDING ONE
Camden, South Carolina 29020-1728

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A/B MAC JURISDICTION J

Alabama, Georgia and Tennessee

PALMETTO GBA
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PROVIDER NAME: UNIVERSITY OF ALABAMA HOSPITAL
PROVIDER NUMBER: 01-0033
REPORTING PERIOD FROM: OCTOBER 1, 2017 TO SEPTEMBER 30, 2018

We have audited the provider's Medicare cost report for the cost reporting period stated above.

We conducted our audit in accordance with directives in CMS Pub. 100-6, Chapter 8. They require that we plan and perform the audit to obtain reasonable assurance that the cost report settlement reflects payment amounts and financial data in accordance with Medicare laws, regulations, and instructions.

A less than full scope audit was made of this cost report in accordance with the Centers for Medicare & Medicaid Services audit instructions. The examination was confined to the specific areas selected for audit indicated on the attached listing.

Preparation of the cost report and compliance with Medicare laws, regulations, and instructions is the responsibility of the provider's management. As part of obtaining reasonable assurance about whether the cost report settlement reflects payment amounts and financial data in accordance with Medicare laws, regulations, and instructions, we performed tests of compliance with certain provisions of the Medicare laws, regulations, and instructions.

We have concluded that it would be inefficient to evaluate the effectiveness of internal control structure policies and procedures. We conducted the audit more efficiently by expanding substantive audit tests, thus placing very little reliance on the internal control structure.

The results of our test indicate that, with respect to the items tested, the provider complied in all material respects with Medicare laws, regulations, and instructions, except for the items listed in the attached adjustment report. With respect to items not tested, nothing came to our attention that caused us to believe that the provider has not complied in all material respects with these provisions.

The attached Medicare cost report has been adjusted for these items of noncompliance in accordance with the attached adjustment report.

This report is intended for the information of the provider and the Centers for Medicare & Medicaid Services. This restriction is not intended to limit the distribution of the report, which is a matter of public record, unless otherwise restricted by applicable law.

Zipporah Kasper

Zipporah Kasper
Supervisor, Provider Audit
Palmetto GBA, JJ
NPR Date: April 3, 2025

PROVIDER NAME: University Of Alabama Hospital
PROVIDER NUMBER: 01-0033
COST REPORTING PERIOD FROM: OCTOBER 1, 2017 TO SEPTEMBER 30, 2018

AREAS SELECTED FOR AUDIT

A less than full scope review was performed on this cost report in accordance with the Centers for Medicare & Medicaid Services audit instructions. The examination was confined to the following specific areas:

X	MEDICARE BAD DEBT
X	GRADUATE MEDICAL EDUCATION (GME / IME)
	DISPROPORTIONATE SHARE HOSPITAL (DSH)
	LOW INCOME PATIENT (LIP)
X	ORGAN ACQUISITION
	ESRD ADD-ON PAYMENTS
	PARAMEDICAL EDUCATION / ALLIED HEALTH
X	OTHER
	COST TO CHARGE RATIO
	REVIEW OF EXPENSES
	PHYSICIANS AVAILABLITY