

Message

From: Boston, Beverly (CMS/CMCS); (b)(6)
(b)(6)
Sent: 2/15/2023 7:54:21 PM
To: Gavens, Jay (CMS/CMCS); (b)(6)
(b)(6); Holligan, Ricardo
(b)(6); Endelman (he/him),
(b)(6); Ferguson, Dorothy
(b)(6); Fan, Kristin
(b)(6); Howe, Rory (CMS/CMCS)
(b)(6); Arnold, Charlie
(b)(6); Clark, Jennifer
(b)(6); Goldstein, Stuart
(b)(6); Cuno, Richard
(b)(6); Curry, Celestine
(b)(6); Kimble, Davida
CC: Maccarroll, Amber (CMS/CMCS); (b)(6)
(b)(6); Silanskis, Jeremy
(b)(6); adams, lia (CMS/CMCS)
(b)(6); Staton, Sidney

Subject: RE: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS
Attachments: Timeline for MO Q1 FY23 FRA review.docx

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

➔ [CIB Reactive Statement w/OL Comments](#). Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

Answer: Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?
Answer: On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax (DFO-W do you know the status of the TX LPPF OIG audit?) . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start?
Answer: See above
2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
Answer: We do not post to Medicaid.gov, but they are FOIAABLE
3. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 1:13 PM

To: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
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Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not**

identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
 3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
 4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
- If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 12:21 PM

To: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

From: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 12:14 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

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<Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:54 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

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Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD

Social Science Research Analyst

Centers for Medicare & Medicaid Services (CMS)

Center for Medicaid and CHIP Services (CMCS)

Financial Management Group (FMG)

Division of Financial Policy (DFP)

410.786.4738

jonathan.endelman@cms.hhs.gov

7500 Security Blvd.

Mail Stop, S3-14-28

Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:45 AM

To: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

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Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
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 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → CIB Reactive Statement w/OL Comments

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:38 AM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

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Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,

Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:21 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
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Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 11:03 AM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
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Subject: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

- (1) We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → CIB Reactive Statement w/OL Comments
- (2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → OCD Qs on FMG - FL MO TX Taxes Related Actions

OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**

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 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 4:46 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,
Rory

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 4:36 PM

To: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

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Thanks Dorothy!

Beverly

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 4:27 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
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Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,
Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 3:10 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think (b)(5)
(b)(5) I think (b)(5)
(b)(5)
(b)(5) Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think (b)(5)
(b)(5)

Best,
Jonathan

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Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 3:20 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

(1) First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions. Please let me know if there are any final ***tweaks*** to the final CIB here → [Final Taxes CIB](#)

(2) Please review the FMR Reactive Statement and let me know if there are edits:

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share. **(b)(5)**

(b)(5)

(3) ROLL-OUT – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action:** prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by

their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 8, 2023 3:34 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, February 3, 2023 1:10 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Friday, February 3, 2023 1:00 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, February 3, 2023 12:52 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

Beverly

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Friday, February 3, 2023 12:09 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD
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Centers for Medicare & Medicaid Services (CMS)
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410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, February 3, 2023 11:58 AM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, January 25, 2023 1:07 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard

(CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

Health Care-Related Taxes CIB

- ~~1/19~~ – Send to IOS (Rachel) for review
- ~~1/24 COB~~ – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- **2/10** – Launch

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 20, 2023 12:37 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Thursday, January 12, 2023 3:34 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Tuesday, January 10, 2023 2:47 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguin (b)(5)

(b)(5) They are, of course, but that is not the only motivating factor in issuing the CIB. (b)(5)

(b)(5)

(b)(5) However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

Jonathan Endelman
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410.786.4738
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Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Tuesday, January 10, 2023 2:12 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold,

Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

[HC Related Taxes CIB](#)

[Q/As Taxes CIB](#)

[Reactive Statement - Tax CIB](#)

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Monday, January 9, 2023 4:31 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Monday, January 9, 2023 3:34 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions**? As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 4:29 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Friday, January 6, 2023 4:08 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 2:47 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → reactive that was drafted by OC by COB today.

(b)(5)

Thanks

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

Sent: Friday, January 6, 2023 2:19 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 1:33 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Status update: OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

In addition due COB today - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Wednesday, January 4, 2023 9:45 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, January 4, 2023 8:46 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

In addition due 12pm tomorrow 1/5 - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 3:57 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>
Subject: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,
Rory

From: Howe, Rory (CMS/CMCS)
Sent: Tuesday, January 3, 2023 3:49 PM
To: Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>
Subject: RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

From: Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 3:16 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Subject: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)
Medicare-Medicaid Coordination Office
Centers for Medicare & Medicaid Services
202.690.6277

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From: CMS CLEARANCES <CLEARANCES@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 1:35 PM
To: Worstell, Megan (CMS/OFM) <Megan.Worstell@cms.hhs.gov>; Czajkowski, John (CMS/OFM) <John.Czajkowski@cms.hhs.gov>; Plater, Morris (CMS/OFM) <Morris.Plater@cms.hhs.gov>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <KHeinz.Stokes-Murray@cms.hhs.gov>; Tierney, Janet (CMS/OFM) <Janet.Tierney@cms.hhs.gov>; Kelsey, Ashley (CMS/OFM) <Ashley.Kelsey@cms.hhs.gov>; Carmichael, Wanda (CMS/OFM) <Wanda.Carmichael@cms.hhs.gov>; Benns, Antoinette (CMS/OFM) <Antoinette.Benns@cms.hhs.gov>; Richter (she/her), Liz (CMS/CM) <elizabeth.richter@cms.hhs.gov>; Rice, Cheri (CMS/CM) <Cheri.Rice@cms.hhs.gov>; Ahern, Robert (CMS/CM) <Robert.Ahern@cms.hhs.gov>; Mays, Beth (CMS/CM) <Beth.Mays@cms.hhs.gov>; Blackford (she/her), Carol (CMS/CM) <Carol.Blackford@cms.hhs.gov>; Pequigney, Susan (CMS/CM) <Susan.Pequigney@cms.hhs.gov>; Farran, Patti (CMS/CM) <Patti.Farran@cms.hhs.gov>; Beder, Victoria (CMS/CM) <Victoria.Beder@cms.hhs.gov>; Feaster, Simone (CMS/CM) <simone.feaster@cms.hhs.gov>; Uebersax, Julie (CMS/CM) <Julie.Uebersax@cms.hhs.gov>; Held, William (CMS/CM) <William.Held@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Labonte, Christiane (CMS/CM) <Christiane.Labonte@cms.hhs.gov>; Martin, Kristi (CMS/CM) <Kristina.Martin@cms.hhs.gov>; Turco, Molly (CMS/CM) <Molly.Turco@cms.hhs.gov>; Jacobs, Douglas (CMS/CM) <Douglas.Jacobs@cms.hhs.gov>; Hunter, Leah (CMS/CM) <Leah.Hunter@cms.hhs.gov>; CMS CPI Clearance Box <CPI_Clearance_Box@cms.hhs.gov>; Hart, Bradley (CMS/CPI); Lindstrom, Jennifer (CMS/CPI) <Jennifer.Lindstrom@cms.hhs.gov>; Mills, George (CMS/CPI) <george.mills@cms.hhs.gov>; Brentzel, Ingrid (CMS/CPI) <Ingrid.Brentzel@cms.hhs.gov>; Graham, John (CMS/CPI) <John.Graham@cms.hhs.gov>; Wilson-Coe, Tomiko (CMS/CPI) <Tomiko.Wilson-Coe@cms.hhs.gov>; Allen, Nakia (CMS/CPI) <nakia.allen-mcgee@cms.hhs.gov>; Ahmad, Namirah (CMS/CPI) <Namirah.Ahmad@cms.hhs.gov>; Barkai, Melissa (CMS/CPI) <Melissa.Barkai@cms.hhs.gov>; Coates, Nikita

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Brown, Michelle (CMS/OAGM) <Michelle.Brown@cms.hhs.gov>; Amburgey, Louise (CMS/OAGM) <Louise.Amburgey1@cms.hhs.gov>; Waskiewicz, Beth (CMS/OAGM) <beth.waskiewicz@cms.hhs.gov>; Tatum, Kimberly (CMS/OAGM) <Kimberly.Tatum@cms.hhs.gov>; Calabro, Alice (CMS/OAGM) <Alice.Calabro@cms.hhs.gov>; Kelly, Ryan (CMS/OAGM) <Ryan.Kelly@cms.hhs.gov>; Hazelwood, Antoinette (CMS/OAGM) <Antoinette.Hazelwood@cms.hhs.gov>; Schmitz, Stefanie (CMS/OAGM) <Stefanie.Schmitz1@cms.hhs.gov>; Lanasa, Michele (CMS/OAGM) <Michele.Lanasa@cms.hhs.gov>; Eberhart, Christina (CMS/OAGM) <Christina.Eberhart2@cms.hhs.gov>; Dionne, Brown (CMS/OAGM) <Dionne.Brown@cms.hhs.gov>; Rippey (she/her), Catherine (CMS/OHI) <Catherine.Rippey@cms.hhs.gov>; Hamilton, Andrea (CMS/OHI) <andrea.hamilton@cms.hhs.gov>; Brauer (he/him), Randy (CMS/OHI) <Randy.Brauer@cms.hhs.gov>; Slade, James (CMS/OHI) <James.Slade@cms.hhs.gov>; Hernandez (she/her), Laura (CMS/OHI) <Laura.Hernandez@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harris, Monica (CMS/CMCS) <Monica.Harris@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>; Stegmaier, Jason (CMS/CMCS) <Jason.Stegmaier@cms.hhs.gov>; Whelan, Ellen-Marie (CMS/CMCS) <EllenMarie.Whelan@cms.hhs.gov>; Miller, Courtney (CMS/CMCS) <Courtney.Miller@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Fowler (she/her), Liz (CMS/CMMI) <Liz.Fowler@cms.hhs.gov>; Tabe-Bedward, Arrah (CMS/CMMI) <arrah.tabebedward@cms.hhs.gov>; Rushton, Andrew (CMS/CMMI) <Andrew.Rushton@cms.hhs.gov>; Dziak, Kathleen (CMS/CMMI) <Kathleen.Dziak@cms.hhs.gov>; Cardin, Megan (CMS/CMMI) <Megan.Cardin@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Wells, Carrie (CMS/CMMI) <Carrie.Wells1@cms.hhs.gov>; Barberi, Jade (CMS/CMMI) <Jade.Russell@cms.hhs.gov>; Doherty, Theresa (CMS/CMMI) <Theresa.Doherty@cms.hhs.gov>; Anderson, Jessica (CMS/CMMI) <jessica.anderson@cms.hhs.gov>; McGinley, Katelynn (CMS/CMMI) <katelynn.mcginley@cms.hhs.gov>; Greene, Mary (CMS/OBRHI) <Mary.Greene1@cms.hhs.gov>; McClain, Rena (CMS/OBRHI) <Rena.McClain1@cms.hhs.gov>; Jackson, Michelle (CMS/CPI) <Michelle.Jackson@cms.hhs.gov>; Ratchford, Deneen (CMS/OAGM) <Deneen.Ratchford@cms.hhs.gov>; St. Louis, Aileah (CMS/OC) <Aileah.St.Louis@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>; CMS-CQISCOMO@ees.hhs.gov; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Wild, Richard (CMS/CCSQ) <Richard.Wild@cms.hhs.gov>; Nilasena, David (CMS/CCSQ) <David.Nilasena@cms.hhs.gov>; Wolfe, Ashby (CMS/CCSQ) <Ashby.Wolfe1@cms.hhs.gov>; Fisher, Barbara (HHS/OGC) <Barbara.Fisher@HHS.GOV>; Rainer, Melanie Fontes (OS/OCR) <Melanie.Rainer@hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Levin, Michael (HHS/ASPA) <Michael.Levin@hhs.gov>; HHSPress@hhs.gov;

releases@hhs.gov

Cc: CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

Subject: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

*****Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.*****

Please see attached internal qas for review. The informational bulletin is FYI ONLY. Thank you.

Comments Due: 1:00 PM ET Thursday, January 5, 2023

All: For your review and input. Concurrent HHS/CMS review.

Title: Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

Agency/Office: CMCS

Subject/Description: CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

COMMs Materials for Rollout: Internal Q&As

Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM

Requested Release date: 2/7/2023

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Message

From: Endelman (he/him), Jonathan (CMS/CMCS); (b)(6)
(b)(6)
Sent: 2/15/2023 8:02:44 PM
To: Black, Erin (DHHS) [blacke@michigan.gov]
CC: Maccarroll, Amber (CMS/CMCS); (b)(6); Silanskis, Jeremy
Howe, Rory (CMS/CMCS)
dams, lia (CMS/CMCS)
Arnold, Charlie
Bonelli, Anna
(b)(6); Clark, Jennifer
Cuno, Richard
(b)(6); Fan, Kristin
Goldstein, Stuart
(b)(6); Heitt, Melissa
Mosley, Elle (CMS/CMCS)
Schoonover, Matthew
(b)(6)
Subject: RE: RE: Amended MI Nursing Home QAAP Uniformity Waiver
Attachments: Donation and Taxes Final Rule - 1993.pdf; Uniformity (002).PNG

Erin,

We wanted to touch base with you regarding one other change that we would appreciate that the State of Michigan would make for its next NF tax waiver request, which we anticipate will have a September 1, 2023 effective date. The state of Michigan should include Medicare days in B1. As described by 42 CFR § 433.68(e)(2)(i)(B) B1 represents, “the slope... of the linear regression, as described in paragraph (e)(2)(i) of this section, for the State’s tax program, if it were broad based and uniform.” The phrase “if it were broad-based and uniform” means a tax that includes Medicare days. We are aware that, if the State of Michigan were to exclude only Medicare days and no other days that tax would be broad-based. 42 CFR § 433.68(d) states, “A health care-related tax will be considered to be imposed uniformly even if it excludes Medicaid or Medicare payments (in whole or in part), or both; or, in the case of a health care-related tax based on revenues or receipts with respect to a class of items or services (or providers of items or services), if it excludes either Medicaid or Medicare revenues with respect to a class of items or services, or both.” However, once Michigan excludes other providers or taxes different rates in a health care-related tax, Medicare days must be included for the purposes of a broad-based and uniform tax under B1. As we stated in the August 13, 1993 interim final rule with comment, “Consequently, Medicare and Medicaid need to be included to satisfy the broad-based portion of the test.” (58FR 43165) (attached)

As a result, for future submissions, please include Medicare days when calculating a broad-based and uniform tax under B1. Please let us know if this is unclear of if the State of Michigan would like to schedule a meeting to discuss.

Thank you.

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Black, Erin (DHHS) <black@ michigan.gov>
Sent: Wednesday, February 8, 2023 12:39 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Jonathan,

This email confirms receipt. Your requests with regards to future submissions are noted.

Thank you,
Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Wednesday, February 8, 2023 12:16 PM
To: Black, Erin (DHHS) <black@ michigan.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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Erin,

Please see attached the tax waiver approval letters for Michigan's nursing facility assessment with effective dates of September 1, 2022 and October 1, 2022. In future years, if the state could remind us when it sends its September 1 letter that another October 1 letter will be coming we would appreciate it. Thank you. Please let us know if you have any questions or concerns. We look forward to working with you in the future.

Best,

Jonathan

Jonathan Endelman, PhD
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Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)

Sent: Thursday, January 5, 2023 12:47 PM

To: Black, Erin (DHHS) <black@chicagoland.gov>

Cc: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>

Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Thank you Erin. We appreciate it.

Best,

Jonathan

Jonathan Endelman
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From: Black, Erin (DHHS) <black@chicagoland.gov>

Sent: Thursday, January 5, 2023 12:18 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Future submissions will include that information in the Excel file.
Thank you, Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Thursday, January 5, 2023 10:18 AM
To: Black, Erin (DHHS) <black@michigan.gov>
Cc: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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In the future, it would be beneficial. Yes. Thank you.

Best,

Jonathan

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From: Black, Erin (DHHS) <black@michigan.gov>
Sent: Thursday, January 5, 2023 10:16 AM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Thanks Jonathan. Do you need the revenue number too?
Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Thursday, January 5, 2023 9:20 AM
To: Black, Erin (DHHS) <black@michigan.gov>
Cc: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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Thank you Erin. I am acknowledging receipt of the State's response. In the future, if the State could put the percentage as well as the net patient revenue used to calculate the percentage inside the Excel spreadsheet itself that might be beneficial. We will be in touch if we have any additional questions.

Best,

Jonathan

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From: Black, Erin (DHHS) <black@michigan.gov>
Sent: Thursday, January 5, 2023 9:18 AM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Good morning Jonathan.

Our team has indicated that the percentage effective October 1, 2022, is 4.21%.

Thanks,
Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Wednesday, January 4, 2023 3:12 PM
To: Black, Erin (DHHS) <black@michigan.gov>
Cc: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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Erin,

For the tax waiver request effective October 1, 2022, can the State of Michigan please provide us with the percentage of net patient revenue raised by the assessment for purposes of the 6% test found at 42 CFR 433.68 (f)(3)(i)(a)? The state has already indicated that the percentage for the tax waiver effective September 1, 2022 is 4.19%. Thank you.

Best,

Jonathan

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From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Wednesday, January 4, 2023 10:54 AM
To: Black, Erin (DHHS) <black@michigan.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Thanks Erin. I am acknowledging receipt. We will let you know if we have any further questions.

Best,

Jonathan

Jonathan Endelman

Social Science Research Analyst
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Baltimore, MD 21244-1850

From: Black, Erin (DHHS) <black@chicagohhs.gov>
Sent: Wednesday, January 4, 2023 10:45 AM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Good afternoon Jonathan.

Our team indicated there was an error in reporting. The Oasis at Adrian Rehabilitation and Nursing Care should have read 114 beds, so they should remain a Tier 2 facility. We agree that Medilodge of Kalamazoo should qualify for Tier 1 by having only 39 beds. A previous correction caused information to shift in error, and this has been corrected and verified. Please see the attached file with two updated tabs that reflect these changes.

Thanks,
Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Friday, December 23, 2022 7:27 AM
To: Black, Erin (DHHS) <black@chicagohhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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Dear Erin,

After further review of the State's spreadsheet it appears that there are two additional facilities, The Oasis at Adrian Rehabilitation and Nursing Care (1 bed) and Medilodge of Kalamazoo (39 beds) that should qualify for tier 1 (Column AI) by virtue of having fewer than forty beds, but are listed as tier 2 (Column AJ) for all other facilities. Does the state concur with this correction?

Jonathan

Jonathan Endelman

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Baltimore, MD 21244-1850

From: Black, Erin (DHHS) <black@chicagoland.gov>
Sent: Monday, December 19, 2022 5:07 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Jonathan,

Please find our team's responses in red below.

Thanks,
Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Friday, December 16, 2022 12:25 PM
To: Black, Erin (DHHS) <black@chicagoland.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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Erin,

We have continued our analysis of Michigan's NF tax spreadsheet and we are unable to replicate the Tier Tax Amount (Column AH in the attached spreadsheet) for facilities in Tier II (\$23.35 per non-Medicare day) or Tier III (\$16.00 per non-Medicare day). Column AH uses the tax rates from the initial submission for FY 22 (\$27.55 for Tier 2 and \$19.00 for Tier 3) We are able to replicate the state's tier tax amounts for Tier 0, exempted facilities, and facilities in Tier I, those with 40 beds or fewer taxed \$2.00 per non-Medicare day. Please see column AJ in the spreadsheet attached for our calculations. In order to arrive at the tier tax amount, we took the all taxable days column (column S in the attached spreadsheet) and multiplied it by the tax rate for the tier (column AI) which we derived from the Tier column (column T) that lists the tier for each facility. Can the state please explain how it calculated the tier tax amounts for tiers II and III? The state does not provide formulas in its spreadsheet so we are unable to determine what formula the state used to calculate the Tier Tax Amount (Column AH). Any explanation or clarification you could provide would be most helpful. Thank you.

In our first submission of the amended waiver, we had only included the adjustments for the last month of FY22. We were then asked to send back all the columns from the original submission, which I labeled as "FY 22 Model Last month (Full)" which included the data from our initial submission and then off to the right, columns AQ-AV, the adjustments for just September using the new rates (\$23.35 tier 2 and \$16.00 tier 3). The adjusted columns are 1/12 of the full data and use the new rates. Calculations in those columns remain for verification purposes. CMS's verifications, highlighted in yellow, were using the "full" data and not the adjusted data. Please refer to columns AQ-AV for your analysis. (BB)

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
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Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Monday, December 12, 2022 2:35 PM
To: Black, Erin (DHHS) <black@michigan.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Good afternoon Erin,

Thank you for the correction and for the amended spreadsheet. We will let you know if we have any additional questions. Thank you.

Best,

Jonathan

Jonathan Endelman
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Baltimore, MD 21244-1850

From: Black, Erin (DHHS) <black@cms.hhs.gov>

Sent: Monday, December 12, 2022 2:19 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Hi Jonathan,

Our team has added a new column that includes the proper bed counts for this time period (highlighted in yellow on the "FY22 Model last month (FULL)" tab. Additionally, we noticed that there were two facilities that were included in the tier 2 (Column AJ) but should have been in the tier 1 (Column AI). This was inconsistent with two other places in the data supplied. We have corrected that and verified that all calculations for those two facilities were done for the proper tier. No further corrections are needed for the calculations.

Thanks,
Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Friday, December 9, 2022 12:19 PM

To: Black, Erin (DHHS) <black@cms.hhs.gov>

Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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Erin,

We were reviewing the Excel spreadsheet for the Michigan NF tax and we had a question. Instead of having a separate "bed assessment report" tab would it be possible to simply have a beds column to the "FY 22 Last Month Full Tab"? We are having a hard time matching the nursing facilities from the "FY 22 Last Month Full Tab" with the nursing facilities from the "bed assessment report." This is necessary to verify that only facilities with less than 40 beds are charged the \$2.00 a day rate. Thank you.

Best,

Jonathan

Jonathan Endelman
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Mail Stop, S3-14-28

Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)

Sent: Wednesday, December 7, 2022 6:24 AM

To: Black, Erin (DHHS) <black@cms.hhs.gov>

Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Thank you Erin. We are confirming receipt. We will be in touch if we have additional questions over the course of review.

Best,

Jonathan

Jonathan Endelman

Social Science Research Analyst

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Mail Stop, S3-14-28

Baltimore, MD 21244-1850

From: Black, Erin (DHHS) <black@cms.hhs.gov>

Sent: Tuesday, December 6, 2022 3:39 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Dear Jonathan,

See the updated letter attached.

Thank you,

Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Friday, December 2, 2022 4:36 PM

To: Black, Erin (DHHS) <black@cms.hhs.gov>

Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS)

<Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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Dear Erin,

We believe that there is an error in the State's tax waiver request letter. In the letter, you note that facilities with Medicaid days above the threshold, which is Tier 3, are charged a higher rate of \$23.35 compared to the rate for all other facilities, which you say is \$16.00. However, on your spreadsheet you show the reverse. Tier 3 facilities, which are facilities with Medicaid days above the threshold are charged a rate of \$16.00 whereas all other facilities are charged a rate of \$23.35. We believe that the information contained in the spreadsheet is correct and the information contained in the tax waiver request is incorrect. Can you confirm? If so, can you send a corrected tax waiver request?

Thank you.

Best,

Jonathan

Jonathan Endelman
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Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)

Sent: Wednesday, November 30, 2022 2:34 PM

To: Black, Erin (DHHS) <black@erickson.com>

Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Thank you Erin. We will be in touch if we have any further questions or concerns.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst

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7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Black, Erin (DHHS) <black@chicago.gov>
Sent: Wednesday, November 30, 2022 2:28 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Hi Jonathan,
Our team confirmed that both of those statements are correct.
Thanks,
Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Wednesday, November 30, 2022 2:19 PM
To: Black, Erin (DHHS) <black@chicago.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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Hello Erin,

We had one additional follow up question. On the call, someone from the State mentioned that the data was from 2020. Michigan's fiscal year runs from October 1 to September 30. That would mean that the data is from October 1, 2019 to September 30, 2020. Is that correct? And the beds number is from October 1, 2021, according to the spreadsheet. Is that correct?

Thank you.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst

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7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Black, Erin (DHHS) <black@michigan.gov>
Sent: Tuesday, November 29, 2022 3:59 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Hi Jonathan,
Please see the attached responses for the discussion tomorrow.
Thanks,
Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Tuesday, November 22, 2022 7:34 AM
To: Black, Erin (DHHS) <black@michigan.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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Please feel free to send the appointment. I can forward to additional individuals if needed. Thanks.

Best,

Jonathan

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Baltimore, MD 21244-1850

From: Black, Erin (DHHS) <black@midmichigan.gov>
Sent: Monday, November 21, 2022 7:24 AM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Good morning Jonathan.

Great. Should I send an appointment or do you want to do so?

Thanks,
Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Friday, November 18, 2022 5:02 PM
To: Black, Erin (DHHS) <black@midmichigan.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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The 30th at 12:30 EST looks like it works for most people. Thank you.

Best,

Jonathan

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Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, November 18, 2022 3:45 PM
To: Black, Erin (DHHS) <black@midmichigan.gov>

Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Erin,

I am acknowledging receipt of your email and Michigan's request to schedule a meeting to discuss their NF tax waiver submission. Let us check the schedules of the members of the tax team and we will get back to you soon. Thank you.

Best,

Jonathan

Jonathan Endelman
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From: Black, Erin (DHHS) <black@cms.hhs.gov>
Sent: Thursday, November 17, 2022 2:55 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Hello Jonathan,

Michigan would like to schedule a call. Would any of the following times work for CMS?

11/21 from 10:30 to 11:00 am or 12 to 12:30 pm ET
11/22 from 8:30 to 9 am ET
11/28 from 10:30 to 11:00 am, between 12 and 1 pm, or 3:30 to 4:00 pm ET
11/29 from 12:30 to 1:00 pm or 2:30 to 3:00 pm ET
11/30 from 12:30 to 1:00 pm or 3:30 to 4 pm ET

Thank you,
Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Friday, October 28, 2022 2:27 PM
To: Black, Erin (DHHS) <black@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS)

<Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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Hello Erin,

We just wanted to check back on these questions from 9/28/2022. We can certainly schedule a call if needed. Please let us know. Thank you.

Best,

Joanthan

Jonathan Endelman
Social Science Research Analyst
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7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)

Sent: Wednesday, September 28, 2022 4:00 PM

To: 'Black, Erin (DHHS)' <black@michigan.gov>

Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Hello Erin,

We looked back over the tax waiver narrative request and also your tax waiver request letter. We have several questions. During the state's previous submission, which was submitted on December 20, 2021, the state initially requested an effective date of August 1, 2021, which we told the state we could not give under 42 CFR 433.72 which states that the earliest effective date that CMS can give for a health care-related tax waiver is the first day of the calendar quarter in which the state submits the waiver. On March 3, 2022 the state submitted an amended spreadsheet with a requested effective date of October 1, 2021. Michigan's current request appears to be for only one month, September 2022. In addition, Michigan provided only one month of data in its spreadsheet. Normally, states submit one year of data. Is Michigan planning on submitting another waiver effective October 1, 2022? Is there any way to get a spreadsheet that contains more than a month of data?

Because Michigan submitted only one month of data there is no way to verify what facilities have more than 43,500 days on an annual basis. In addition, would it be possible to add a beds column to be able to verify the under 40 beds

facilities? Finally, there were many columns in the March 2022 submission that the state has deleted from the current submission. For example, Title XVIII days and total inpatient days among others. Please see attached for the March 2022 spreadsheet. Why were these columns deleted?

If you feel it would be beneficial to schedule a call to clear up these questions please let us know. Thank you.

Best,

Jonathan

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Tuesday, September 27, 2022 10:13 AM
To: Black, Erin (DHHS) <black@chhs.michigan.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Erin,

Sorry, I said hospital in the response below but I meant nursing facility. Thank you.

Best,

Jonathan

From: Black, Erin (DHHS) <black@chhs.michigan.gov>
Sent: Tuesday, September 27, 2022 9:46 AM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Good morning Jonathan.

Our team will take a look at your questions and we will get back to you very soon.

Thanks,

Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Tuesday, September 27, 2022 10:14 AM
To: Black, Erin (DHHS) <black@chhs.michigan.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

CAUTION: This is an External email. Please send suspicious emails to abuse@michigan.gov

Hello Erin. Good morning. We are acknowledging receipt. Could you let us know the net patient revenue figure you used to get the 6% number? Also, could you provide us with a short description of the programs that are being funded by this tax (e.g. state-directed payment, section 1115 waiver, state plan-authority payment) as well as a breakdown for each hospital for how much tax they are expected to pay versus how much reimbursement funded by the tax, generally in the form of Medicaid payments, they are expected to receive? This is to ensure that there is no hold harmless arrangement under section 1903 (w)(4) and 42 CFR 433.68. Please let us know if you have any questions, concerns, or difficulties. Thank you.

Best,

Jonathan

From: Black, Erin (DHHS) <black@michigan.gov>

Sent: Tuesday, September 27, 2022 8:01 AM

To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Caughey, Tom (CMS/CMCS) <Tom.Caughey@cms.hhs.gov>; Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>; Mcmillion, Todd (CMS/CMCS) <TODD.MCMILLION@cms.hhs.gov>; Toback, Keri (CMS/CMCS) <Keri.Toback@cms.hhs.gov>; Barron, Bethann (DHHS) <BarronB1@michigan.gov>; Schneider, Matthew (DHHS) <SchneiderM4@michigan.gov>; White, Keith (DHHS) <WhiteK33@michigan.gov>; Keisling, Brian (DHHS) <KeislingB@michigan.gov>; Wamsley, Scott (DHHS) <wamsleys@michigan.gov>; Rutledge, Penny (DHHS) <rutledgep1@michigan.gov>; Emerson, Erin (DHHS) <EmersonE@michigan.gov>; Hanley, Farah (DHHS) <hanleyf@michigan.gov>

Subject: Amended MI Nursing Home QAAP Uniformity Waiver

Mr. Goldstein,

Attached please find Michigan's letter requesting approval of an amended waiver of the broad based and uniform tax application as provided for in sections 1903(w)(3) (B) and (C) of the Social Security Act. Supporting documents are also attached. The percentage of net patient revenue represented by the nursing facility assessment for the permissible class of nursing facility services for the purposes of determining the 6% indirect hold harmless test as specified by 42 CFR § 433.68 (f)(3)(i)(A) is 4.19%.

Let me know if you have questions or problems opening any of the attachments.

Erin Black, Federal Liaison
Office of Strategic Partnerships & Medicaid Administrative Services
Michigan Department of Health and Human Services
Phone: (517) 284-1192
Email: Blacke@michigan.gov

Message

From: Gavens, Jay (CMS/CMCS) (b)(6)
(b)(6)

Sent: 2/15/2023 8:07:34 PM

To: Boston, Beverly (CMS/CMCS) (b)(6)
(b)(6); Holligan, Ricardo
(b)(6); Endelman (he/him),
Jonathan (CMS/CMCS) (b)(6); Exchange Admins; Exchange Administrative Group
(b)(6); Ferguson, Dorothy
(b)(6); Fan, Kristin
(b)(6); Howe, Rory (CMS/CMCS)
(b)(6); Arnold, Charlie
(b)(6); Clark, Jennifer
(b)(6); Goldstein, Stuart
(b)(6); Cuno, Richard
(b)(6); Curry, Celestine
(b)(6); Kimble, Davida
(b)(6)

CC: Maccarroll, Amber (CMS/CMCS) (b)(6)
(b)(6); Silanskis, Jeremy
(b)(6); adams, lia (CMS/CMCS)
(b)(6); Staton, Sidney

Subject: RE: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Confirming for the last one #3a. States may request & CMS may approve additional time to provide a response to draft reports.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 2:54 PM
To: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

→ CIB Reactive Statement w/OL Comments. Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

Answer: Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

Answer: On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax (DFO-W do you know the status of the TX LPPF OIG audit?) . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they are FOIABLE

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 1:13 PM

To: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry,

Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 12:21 PM

To: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

From: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 12:14 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:54 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:45 AM

To: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → [CIB Reactive Statement w/OL Comments](#)

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 11:38 AM
To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,
Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:21 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 11:03 AM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

- (1) We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → CIB Reactive Statement w/OL Comments
- (2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → OCD Qs on FMG - FL MO TX Taxes Related Actions

OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
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 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 4:46 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,
Rory

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 4:36 PM
To: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

Beverly

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 4:27 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,
Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 3:10 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think adding

(b)(5)

(b)(5)

think

(b)(5)

(b)(5)

(b)(5)

Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think

(b)(5)

(b)(5)

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 3:20 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

(1) First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions.

Please let me know if there are any final ***tweaks*** to the final CIB here → [Final Taxes CIB](#)

(2) Please review the FMR Reactive Statement and let me know if there are edits:

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share (b)(5)

(b)(5)

(3) ROLL-OUT – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 8, 2023 3:34 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, February 3, 2023 1:10 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

Sent: Friday, February 3, 2023 1:00 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, February 3, 2023 12:52 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

Beverly

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Friday, February 3, 2023 12:09 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, February 3, 2023 11:58 AM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, January 25, 2023 1:07 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

Health Care-Related Taxes CIB

- ~~1/19~~ – Send to IOS (Rachel) for review
- ~~1/24 COB~~ – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- **2/10 – Launch**

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 20, 2023 12:37 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Thursday, January 12, 2023 3:34 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Tuesday, January 10, 2023 2:47 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing (b)(5)

(b)(5) They are, of course, but that is not the only motivating factor in issuing the CIB.

(b)(5)

(b)(5)

(b)(5)

(b)(5) However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
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7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Tuesday, January 10, 2023 2:12 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

[HC Related Taxes CIB](#)

[Q/As Taxes CIB](#)

[Reactive Statement - Tax CIB](#)

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Monday, January 9, 2023 4:31 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Monday, January 9, 2023 3:34 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions**? As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 4:29 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Friday, January 6, 2023 4:08 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 2:47 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → [reactive that was drafted by OC](#) by COB today.

(b)(5)

Thanks

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

Sent: Friday, January 6, 2023 2:19 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 1:33 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Status update: OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

In addition due COB today - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Wednesday, January 4, 2023 9:45 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, January 4, 2023 8:46 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

In addition due 12pm tomorrow 1/5 - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 3:57 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>
Subject: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,
Rory

From: Howe, Rory (CMS/CMCS)
Sent: Tuesday, January 3, 2023 3:49 PM
To: Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>
Subject: RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

From: Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 3:16 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Subject: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)
Medicare-Medicaid Coordination Office
Centers for Medicare & Medicaid Services
202.690.6277

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From: CMS CLEARANCES <CLEARANCES@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 1:35 PM
To: Worstell, Megan (CMS/OFM) <Megan.Worstell@cms.hhs.gov>; Czajkowski, John (CMS/OFM) <John.Czajkowski@cms.hhs.gov>; Plater, Morris (CMS/OFM) <Morris.Plater@cms.hhs.gov>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <KHeinz.Stokes-Murray@cms.hhs.gov>; Tierney, Janet (CMS/OFM) <Janet.Tierney@cms.hhs.gov>; Kelsey, Ashley (CMS/OFM) <Ashley.Kelsey@cms.hhs.gov>; Carmichael, Wanda (CMS/OFM) <Wanda.Carmichael@cms.hhs.gov>; Benns, Antoinette (CMS/OFM) <Antoinette.Benns@cms.hhs.gov>; Richter (she/her), Liz (CMS/CM) <elizabeth.richter@cms.hhs.gov>; Rice, Cheri (CMS/CM) <Cheri.Rice@cms.hhs.gov>; Ahern,

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Brentzel, Ingrid (CMS/CPI) <Ingrid.Brentzel@cms.hhs.gov>; Graham, John (CMS/CPI) <John.Graham@cms.hhs.gov>; Wilson-Coe, Tomiko (CMS/CPI) <Tomiko.Wilson-Coe@cms.hhs.gov>; Allen, Nakia (CMS/CPI) <nakia.allen-mcgee@cms.hhs.gov>; Ahmad, Namirah (CMS/CPI) <Namirah.Ahmad@cms.hhs.gov>; Barkai, Melissa (CMS/CPI) <Melissa.Barkai@cms.hhs.gov>; Coates, Nikita (CMS/CPI) <Nikita.Coates@cms.hhs.gov>; Mitchell, Dashe (CMS/CPI) <Dashe.Mitchell@cms.hhs.gov>; Tott, Karen (CMS/CPI) <Karen.Tott@cms.hhs.gov>; Stevenson, Bryant (CMS/CPI) <bryant.stevenson@cms.hhs.gov>; Oelschlaeger, Allison (CMS/OEDA) <Allison.Oelschlaeger@cms.hhs.gov>; Shatto, Andrew (CMS/OEDA) <Andrew.Shatto@cms.hhs.gov>; Hitchcock, Katherine (CMS/OEDA) <Katherine.Hitchcock@cms.hhs.gov>; Harper, Bernice (CMS/OEDA) <Bernice.Harper@cms.hhs.gov>; CMS Front Office - CCIIO Clearances <FrontOffice-CCIIOClearances@cms.hhs.gov>; Wu (he/him), Jeff (CMS/CCIIO) <Jeff.Wu@cms.hhs.gov>; Wilson, Lisa (CMS/CCIIO) <lisa.wilson@cms.hhs.gov>; Oconnor, Nancy (CMS/OPOLE) <Nancy.OConnor@cms.hhs.gov>; 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Trucil, Daniel (CMS/OC) <Daniel.Trucil@cms.hhs.gov>; Ryan, Lorraine (CMS/OC) <lorraine.ryan@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Mahoney, Christine (CMS/OC) <Christine.Mahoney@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Reeves, Alison (CMS/OC) <Alison.Reeves@cms.hhs.gov>; Walker, Chantel (CMS/OC) <Chantel.Walker@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>; Gross, Jessica (CMS/OC) <Jessica.Gross@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Wallace, Mary (CMS/OC) <Mary.Wallace@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Perkins, Valerie (CMS/OC) <Valerie.Perkins@cms.hhs.gov>; Williams, Tamika (CMS/OC) <Tamika.Williams@cms.hhs.gov>; Patrick, Michele (CMS/OC) <Michele.Patrick@cms.hhs.gov>; Mazzone, Maria (CMS/OC) <Maria.Mazzone@cms.hhs.gov>; Pressley, Erin (CMS/OC) <Erin.Pressley@cms.hhs.gov>; Miner, Amy (CMS/OC) <Amy.Miner@cms.hhs.gov>; Harmatuk, Frances (CMS/OC) <Frances.Harmatuk@cms.hhs.gov>; Reilly, Megan (CMS/OC) <Megan.Reilly@cms.hhs.gov>; Gordon, Erin (CMS/OC) <Erin.Gordon@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Winer, Rachel

(CMS/OC) <Rachel.Winer@cms.hhs.gov>; Dinicolo, Kelly (CMS/OC) <Kelly.Dinicolo@cms.hhs.gov>; Shaham, Lauren (CMS/OC) <Lauren.Shaham1@cms.hhs.gov>; Walen, Alyssa (CMS/OC) <Alyssa.Walen@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Broccolino, Michele (CMS/OC) <Michele.Broccolino@cms.hhs.gov>; Booth, Jon (CMS/OC) <Jon.Booth@cms.hhs.gov>; Hennessy, Amy (CMS/OC) <Amy.Hennessy@cms.hhs.gov>; Costello, Stefanie (CMS/OC) <Stefanie.Costello@cms.hhs.gov>; McIver, LaShawn (CMS/OMH) <LaShawn.McIver@cms.hhs.gov>; Finch, Wanda (CMS/OMH) <Wanda.Finch@cms.hhs.gov>; Gentry, Pamela (CMS/OMH) <Pamela.Gentry@cms.hhs.gov>; Peddicord-Austin, Ashley (CMS/OMH) <Ashley.Peddicord-Austin@cms.hhs.gov>; Young, Brian (CMS/OMH) <Brian.Young@cms.hhs.gov>; Fleisher, Lee (CMS/CCSQ) <Lee.Fleisher@cms.hhs.gov>; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Schreiber, Michelle (CMS/CCSQ) <Michelle.Schreiber@cms.hhs.gov>; Iwugo, Jeneen (CMS/CCSQ) <jeneen.iwugo@cms.hhs.gov>; Spence, Ashley (CMS/CCSQ) <Ashley.Spence@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Hakim, Alyson (Aly) (CMS/CMCS) <Alyson.Hakim@cms.hhs.gov>; Appleton, Paige (CMS/CCSQ) <Paige.Appleton@cms.hhs.gov>; Moody-Williams, Jean (CMS/CCSQ) <jean.moodywilliams@cms.hhs.gov>; Michael, Sean (CMS/CCSQ) <sean.michael@cms.hhs.gov>; Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>; Vitolo, Sara (CMS/FCHCO) <Sara.Vitolo@cms.hhs.gov>; Perry, Nicole (CMS/FCHCO) <Nicole.Perry@cms.hhs.gov>; Oconnor, Nancy (CMS/OPOLE) <Nancy.OConnor@cms.hhs.gov>; Hammarlund, John (CMS/OPOLE) <john.hammarlund@cms.hhs.gov>; Collura, Paul (CMS/OPOLE) <Paul.Collura@cms.hhs.gov>; Thomas, Pam (CMS/OPOLE) <Pam.Thomas@cms.hhs.gov>; Stupica-Dobbs, Kim (CMS/OPOLE) <Kimberly.Stupica-Dobbs@cms.hhs.gov>; Hannigan, John (CMS/OPOLE) <John.Hannigan@cms.hhs.gov>; Kerrigan, Maureen (CMS/OPOLE) <Maureen.Kerrigan@cms.hhs.gov>; Balch (she/her), Elissa (CMS/OPOLE) <Elissa.Balch@cms.hhs.gov>; Sutton, Erin (CMS/OPOLE) <erin.sutton2@cms.hhs.gov>; Spitalnic, Paul (CMS/OACT) <paul.spitalnic@cms.hhs.gov>; Cooper, Jill (CMS/OACT) <Jill.Cooper@cms.hhs.gov>; Croston, Diane (CMS/OACT) <Diane.Croston@cms.hhs.gov>; CMS OLClearances <OLClearances@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Keene, Danyail (CMS/OL) <Danyail.Keene@cms.hhs.gov>; Druckman, Jennifer (CMS/OL) <Jennifer.Druckman@cms.hhs.gov>; Oakes, Meghan (CMS/OL) <Meghan.Oakes@cms.hhs.gov>; Newlin, Manda (CMS/OL) <Manda.Newlin@cms.hhs.gov>; Stahlman, Mary Ellen (CMS/OL) <MaryEllen.Stahlman@cms.hhs.gov>; Martino, Maria (CMS/OL) <Maria.Martino@cms.hhs.gov>; Mote, Katelyn (CMS/OL) <Katelyn.Mote@cms.hhs.gov>; Khalid, Zunaira (CMS/OL) <Zunaira.Khalid@cms.hhs.gov>; Ryan, Dan (CMS/OL) <Dan.Ryan@cms.hhs.gov>; Upchurch, Talaiya (CMS/OL) <Talaiya.Upchurch@cms.hhs.gov>; Kirchgraber, Kate (CMS/OL) <Kate.Kirchgraber@cms.hhs.gov>; Mauser, Gayle (CMS/OL) <Gayle.Mauser@cms.hhs.gov>; Minor, Nevena (CMS/OL) <Nevena.Minor@cms.hhs.gov>; Estrada, Abuko (CMS/OL); Barry, Meg (CMS/CMCS) <meg.barry@cms.hhs.gov>; Dawson, Andrew (CMS/OL) <Andrew.Dawson@cms.hhs.gov>; Lewandowski, David (CMS/OL) <David.Lewandowski@cms.hhs.gov>; Miner, Imani (CMS/OL) <Imani.Miner@cms.hhs.gov>; Goto, Meinan (CMS/OL) <Meinan.Goto@cms.hhs.gov>; Greene, Mary (CMS/OAGM) <Mary.Greene@cms.hhs.gov>; Brown, Michelle (CMS/OAGM) <Michelle.Brown@cms.hhs.gov>; Amburgey, Louise (CMS/OAGM) <Louise.Amburgey1@cms.hhs.gov>; Waskiewicz, Beth (CMS/OAGM) <beth.waskiewicz@cms.hhs.gov>; Tatum, Kimberly (CMS/OAGM) <Kimberly.Tatum@cms.hhs.gov>; Calabro, Alice (CMS/OAGM) <Alice.Calabro@cms.hhs.gov>; Kelly, Ryan (CMS/OAGM) <Ryan.Kelly@cms.hhs.gov>; Hazelwood, Antoinette (CMS/OAGM) <Antoinette.Hazelwood@cms.hhs.gov>; Schmitz, Stefanie (CMS/OAGM) <Stefanie.Schmitz1@cms.hhs.gov>; Lanasa, Michele (CMS/OAGM) <Michele.Lanasa@cms.hhs.gov>; Eberhart, Christina (CMS/OAGM) <Christina.Eberhart2@cms.hhs.gov>; Dionne.Brown@cms.hhs.gov; Rippey (she/her), Catherine (CMS/OHI) <Catherine.Rippey@cms.hhs.gov>; Hamilton, Andrea (CMS/OHI) <andrea.hamilton@cms.hhs.gov>; Brauer (he/him), Randy (CMS/OHI) <Randy.Brauer@cms.hhs.gov>; Slade, James (CMS/OHI) <James.Slade@cms.hhs.gov>; Hernandez (she/her), Laura (CMS/OHI) <Laura.Hernandez@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harris, Monica (CMS/CMCS) <Monica.Harris@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>; Stegmaier, Jason (CMS/CMCS) <Jason.Stegmaier@cms.hhs.gov>; Whelan, Ellen-Marie (CMS/CMCS) <EllenMarie.Whelan@cms.hhs.gov>; Miller, Courtney (CMS/CMCS) <Courtney.Miller@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Fowler (she/her), Liz (CMS/CMMI) <Liz.Fowler@cms.hhs.gov>; Tabe-Bedward, Arrah (CMS/CMMI) <arrah.tabebedward@cms.hhs.gov>; Rushton, Andrew (CMS/CMMI) <Andrew.Rushton@cms.hhs.gov>; Dziak, Kathleen (CMS/CMMI) <Kathleen.Dziak@cms.hhs.gov>; Cardin, Megan (CMS/CMMI) <Megan.Cardin@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Wells, Carrie (CMS/CMMI) <Carrie.Wells1@cms.hhs.gov>; Barberi, Jade (CMS/CMMI) <Jade.Russell@cms.hhs.gov>; Doherty, Theresa (CMS/CMMI) <Theresa.Doherty@cms.hhs.gov>; Anderson, Jessica (CMS/CMMI) <jessica.anderson@cms.hhs.gov>; McGinley, Katelynn

(CMS/CMMI) <katelynn.mcginley@cms.hhs.gov>; Greene, Mary (CMS/OBRHI) <Mary.Greene1@cms.hhs.gov>; McClain, Rena (CMS/OBRHI) <Rena.McClain1@cms.hhs.gov>; Jackson, Michelle (CMS/CPI) <Michelle.Jackson@cms.hhs.gov>; Ratchford, Deneen (CMS/OAGM) <Deneen.Ratchford@cms.hhs.gov>; St. Louis, Aileah (CMS/OC) <Aileah.St.Louis@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OTOole1@cms.hhs.gov>; Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>; CMS-CQISCOMO@ees.hhs.gov; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Wild, Richard (CMS/CCSQ) <Richard.Wild@cms.hhs.gov>; Nilasena, David (CMS/CCSQ) <David.Nilasena@cms.hhs.gov>; Wolfe, Ashby (CMS/CCSQ) <Ashby.Wolfe1@cms.hhs.gov>; Fisher, Barbara (HHS/OGC) <Barbara.Fisher@HHS.GOV>; Rainer, Melanie Fontes (OS/OCR) <Melanie.Rainer@hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Levin, Michael (HHS/ASPA) <Michael.Levin@hhs.gov>; HHSPress@hhs.gov; releases@hhs.gov
Cc: CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>
Subject: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

***** Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.*****

Please see attached internal qas for review. The informational bulletin is FYI ONLY. Thank you.

Comments Due: 1:00 PM ET Thursday, January 5, 2023

All: For your review and input. Concurrent HHS/CMS review.

Title: Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

Agency/Office: CMCS

Subject/Description: CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

COMMs Materials for Rollout: Internal Q&As

Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM

Requested Release date: 2/7/2023

INFORMATION NOT RELEASABLE TO THE PUBLIC UNLESS AUTHORIZED BY LAW:

This information has not been publicly disclosed and may be privileged and confidential. It is for internal government use only and must not be disseminated, distributed, or copied to persons not authorized to receive the information. Unauthorized disclosure may result in disciplinary action or prosecution to the full extent of the law.

Message

From: Ferguson, Dorothy (CMS/CMCS) (b)(6)
(b)(6)

Sent: 2/15/2023 8:30:02 PM

To: Boston, Beverly (CMS/CMCS) (b)(6)

(b)(6) Gavens, Jay (CMS/CMCS)
Holligan, Ricardo
Endelman (he/him),
Fan, Kristin
Howe, Rory (CMS/CMCS)
Arnold, Charlie
Clark, Jennifer
Goldstein, Stuart
Cuno, Richard
Curry, Celestine
Kimble, Davida

CC: Maccarroll, Amber (b)(6)
(b)(6) Silanskis, Jeremy
adams, lia (CMS/CMCS)
Staton, Sidney

Subject: RE: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added below OIG hopes to issue the draft report to the state in June 2023 on Smith County.

Thanks,
Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 1:54 PM
To: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry,

Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS)
<Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS)
<Sidney.Staton@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

→ CIB Reactive Statement w/OL Comments. Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

Answer: Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

Answer: On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax (DFO-W do you know the status of the TX LPPF OIG audit?) OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they are FOIABLE

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 1:13 PM

To: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs, on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIABLE**
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
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Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 12:21 PM

To: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno,

Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

From: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 12:14 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 11:54 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
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Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
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Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 11:45 AM
To: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
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Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

OCD Qs on FL, MO, TX taxes related actions

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 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
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 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → [CIB Reactive Statement w/OL Comments](#)

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group

Center for Medicaid and CHIP Services
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Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 11:38 AM
To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,
Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:21 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 11:03 AM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

- (1) We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → [CIB Reactive Statement w/OL Comments](#)
- (2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → [OCD Qs on FMG - FL MO TX Taxes Related Actions](#)

OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 4:46 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,
Rory

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 4:36 PM
To: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

Beverly

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 4:27 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,
Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 3:10 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>;

Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think (b)(5)
(b)(5) I think (b)(5)
(b)(5)
(b)(5) Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think (b)(5)
(b)(5)

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
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7500 Security Blvd.
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Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 3:20 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

(1) First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions. Please let me know if there are any final *tweaks* to the final CIB here → [Final Taxes CIB](#)

(2) Please review the FMR Reactive Statement and let me know if there are edits:

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share. (b)(5)

(b)(5)

(3) ROLL-OUT – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64 review** of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 8, 2023 3:34 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, February 3, 2023 1:10 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

Sent: Friday, February 3, 2023 1:00 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, February 3, 2023 12:52 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

Beverly

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Friday, February 3, 2023 12:09 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
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Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, February 3, 2023 11:58 AM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia

(CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, January 25, 2023 1:07 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

Health Care-Related Taxes CIB

- ~~1/19~~ – Send to IOS (Rachel) for review
- ~~1/24 COB~~ – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- **2/10 – Launch**

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 20, 2023 12:37 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Thursday, January 12, 2023 3:34 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Tuesday, January 10, 2023 2:47 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing that

(b)(5)

(b)(5)

They are, of course, but that is not the only motivating factor in issuing

the CIB.

(b)(5)

(b)(5)

(b)(5)

However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

Jonathan Endelman
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Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
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From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Tuesday, January 10, 2023 2:12 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

[HC Related Taxes CIB](#)

[Q/As Taxes CIB](#)

[Reactive Statement - Tax CIB](#)

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Monday, January 9, 2023 4:31 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Monday, January 9, 2023 3:34 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions**? As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 4:29 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Friday, January 6, 2023 4:08 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 2:47 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → reactive that was drafted by OC by COB today.

(b)(5)

Thanks

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

Sent: Friday, January 6, 2023 2:19 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 1:33 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia

(CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Status update: OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

In addition due COB today - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

Sent: Wednesday, January 4, 2023 9:45 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, January 4, 2023 8:46 AM

To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

In addition due 12pm tomorrow 1/5 - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 3:57 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>
Subject: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,
Rory

From: Howe, Rory (CMS/CMCS)
Sent: Tuesday, January 3, 2023 3:49 PM
To: Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>
Subject: RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

From: Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 3:16 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Subject: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)
Medicare-Medicaid Coordination Office
Centers for Medicare & Medicaid Services
202.690.6277

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From: CMS CLEARANCES <CLEARANCES@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 1:35 PM
To: Worstell, Megan (CMS/OFM) <Megan.Worstell@cms.hhs.gov>; Czajkowski, John (CMS/OFM) <John.Czajkowski@cms.hhs.gov>; Plater, Morris (CMS/OFM) <Morris.Plater@cms.hhs.gov>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <KHeinz.Stokes-Murray@cms.hhs.gov>; Tierney, Janet (CMS/OFM) <Janet.Tierney@cms.hhs.gov>;

Kelsey, Ashley (CMS/OFM) <Ashley.Kelsey@cms.hhs.gov>; Carmichael, Wanda (CMS/OFM) <Wanda.Carmichael@cms.hhs.gov>; Benns, Antoinette (CMS/OFM) <Antoinette.Benns@cms.hhs.gov>; Richter (she/her), Liz (CMS/CM) <elizabeth.richter@cms.hhs.gov>; Rice, Cheri (CMS/CM) <Cheri.Rice@cms.hhs.gov>; Ahern, Robert (CMS/CM) <Robert.Ahern@cms.hhs.gov>; Mays, Beth (CMS/CM) <Beth.Mays@cms.hhs.gov>; Blackford (she/her), Carol (CMS/CM) <Carol.Blackford@cms.hhs.gov>; Pequigney, Susan (CMS/CM) <Susan.Pequigney@cms.hhs.gov>; Farran, Patti (CMS/CM) <Patti.Farran@cms.hhs.gov>; Beder, Victoria (CMS/CM) <Victoria.Beder@cms.hhs.gov>; Feaster, Simone (CMS/CM) <simone.feaster@cms.hhs.gov>; Uebersax, Julie (CMS/CM) <Julie.Uebersax@cms.hhs.gov>; Held, William (CMS/CM) <William.Held@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OTOole1@cms.hhs.gov>; Labonte, Christiane (CMS/CM) <Christiane.Labonte@cms.hhs.gov>; Martin, Kristi (CMS/CM) <Kristina.Martin@cms.hhs.gov>; Turco, Molly (CMS/CM) <Molly.Turco@cms.hhs.gov>; Jacobs, Douglas (CMS/CM) <Douglas.Jacobs@cms.hhs.gov>; 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Cc: CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

Subject: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

*****Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.*****

Please see attached internal qas for review. The informational bulletin is FYI ONLY. Thank you.

Comments Due: 1:00 PM ET Thursday, January 5, 2023

All: For your review and input. Concurrent HHS/CMS review.

Title: Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

Agency/Office: CMCS

Subject/Description: CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

COMMS Materials for Rollout: Internal Q&As

Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM

Requested Release date: 2/7/2023

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the information. Unauthorized disclosure may result in disciplinary action or prosecution to the full extent of the law.

Message

From: Ferguson, Dorothy (CMS/CMCS); (b)(6)
(b)(6)

Sent: 2/15/2023 8:10:04 PM

To: Gavens, Jay (CMS/CMCS); (b)(6)

(b)(6)

(b)(6)

(b)(6)

CC: Maccarroll, Amber (CMS/CMCS); (b)(6)

(b)(6)

Subject: RE: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Boston, Beverly
Holligan, Ricardo
Endelman (he/him),
; Fan, Kristin
Howe, Rory (CMS/CMCS)
Arnold, Charlie
; Clark, Jennifer
; Goldstein, Stuart
]; Cuno, Richard
; Curry, Celestine
imble, Davida
; Silanskis, Jeremy
adams, lia (CMS/CMCS)
Staton, Sidney

For the TX OIG audit, I am trying to determine the stage of the OIG audit and if there is a projected time for report issuance.

Thanks,
Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 2:08 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart

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Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Confirming for the last one #3a. States may request & CMS may approve additional time to provide a response to draft reports.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 2:54 PM

To: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

➔ CIB Reactive Statement w/OL Comments. Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?
Answer: Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.
1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?
Answer: On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax (DFO-W do you know the status of the TX LPPF OIG audit?) . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start?
Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they are FOIAABLE

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 1:13 PM

To: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Beverly A. Boston

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410-786-4186

From: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 12:21 PM
To: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

From: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 12:14 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 11:54 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS)

<Sidney.Staton@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
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410.786.4738
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Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:45 AM

To: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS)

<Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
- b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → CIB Reactive Statement w/OL Comments

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 11:38 AM
To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,
Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:21 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida

(CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:03 AM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS)

<Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

(1) We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → [CIB Reactive Statement w/OL Comments](#)

(2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → [OCD Qs on FMG - FL MO TX Taxes Related Actions](#)

OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 4:46 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,
Rory

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 4:36 PM
To: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

Beverly

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 4:27 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia

(CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,
Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 3:10 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

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Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think adding (b)(5) I think (b)(5)
(b)(5) I think (b)(5)
(b)(5)
to be released externally. Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think (b)(5)
(b)(5)

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
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410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 3:20 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

(1) First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions.

Please let me know if there are any final ***tweaks*** to the final CIB here → [Final Taxes CIB](#)

(2) Please review the FMR Reactive Statement and let me know if there are edits:

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share (b)(5)

(b)(5)

(3) ROLL-OUT – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 8, 2023 3:34 PM
To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, February 3, 2023 1:10 PM
To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Friday, February 3, 2023 1:00 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia

(CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, February 3, 2023 12:52 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

Beverly

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Friday, February 3, 2023 12:09 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD

Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, February 3, 2023 11:58 AM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, January 25, 2023 1:07 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

Health Care-Related Taxes CIB

- 1/19 – Send to IOS (Rachel) for review
- 1/24 COB – Rachel clears

- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- **2/10 – Launch**

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 20, 2023 12:37 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Thursday, January 12, 2023 3:34 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Tuesday, January 10, 2023 2:47 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing that (b)(5)
(b)(5) They are of course but that is not the only motivating factor in issuing the CIB. (b)(5)

(b)(5)

(b)(5) However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
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410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Tuesday, January 10, 2023 2:12 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be to aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

HC Related Taxes CIB

Q/As Taxes CIB

Reactive Statement - Tax CIB

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Monday, January 9, 2023 4:31 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Monday, January 9, 2023 3:34 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions**? As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 4:29 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Friday, January 6, 2023 4:08 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 2:47 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → reactive that was drafted by OC by COB today.

(b)(5)

Thanks

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

Sent: Friday, January 6, 2023 2:19 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, January 6, 2023 1:33 PM
To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Status update: OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

In addition due COB today - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Wednesday, January 4, 2023 9:45 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, January 4, 2023 8:46 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard

(CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

In addition due 12pm tomorrow 1/5 - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 3:57 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>
Subject: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,
Rory

From: Howe, Rory (CMS/CMCS)
Sent: Tuesday, January 3, 2023 3:49 PM
To: Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>
Subject: RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

From: Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 3:16 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Subject: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)
Medicare-Medicaid Coordination Office
Centers for Medicare & Medicaid Services
202.690.6277

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From: CMS CLEARANCES <CLEARANCES@cms.hhs.gov>

Sent: Tuesday, January 3, 2023 1:35 PM

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Cc: CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

Subject: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

*****Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.*****

Please see attached internal qas for review. The informational bulletin is FYI ONLY. Thank you.

Comments Due: 1:00 PM ET Thursday, January 5, 2023

All: For your review and input. Concurrent HHS/CMS review.

Title: Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

Agency/Office: CMCS

Subject/Description: CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

COMMs Materials for Rollout: Internal Q&As

Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM

Requested Release date: 2/7/2023

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Message

From: Black, Erin (DHHS) [blacke@michigan.gov]
Sent: 2/15/2023 9:52:58 PM
To: Endelman (he/him), Jonathan (CMS/CMCS); (b)(6)
CC: Maccarroll, Amber (CMS/CMCS); (b)(6); (b)(6); Silanskis, Jeremy
(b)(6); Howe, Rory (CMS/CMCS)
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(b)(6); Clark, Jennifer
(b)(6); Cuno, Richard
(b)(6); Fan, Kristin
(b)(6); Goldstein, Stuart
(b)(6); Heitt, Melissa
(b)(6); Mosley, Elle (CMS/CMCS)
(b)(6); Schoonover, Matthew

Subject: RE: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Jonathan,

This email confirms receipt. Your additional requests with regards to future submissions are noted.

Thank you,
Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 3:03 PM
To: Black, Erin (DHHS) <blacke@michigan.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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Erin,

We wanted to touch base with you regarding one other change that we would appreciate that the State of Michigan would make for its next NF tax waiver request, which we anticipate will have a September 1, 2023 effective date. The state of Michigan should include Medicare days in B1. As described by 42 CFR § 433.68(e)(2)(i)(B) B1 represents, “the slope... of the linear regression, as described in paragraph (e)(2)(i) of this section, for the State's tax program, if it were broad based and uniform.” The phrase “if it were broad-based and uniform” means a tax that includes Medicare days. We are aware that, if the State of Michigan were to exclude only Medicare days and no other days that tax would be broad-based. 42 CFR § 433.68(d) states, “A health care-related tax will be considered to be imposed uniformly even if it excludes Medicaid or Medicare payments (in whole or in part), or both; or, in the case of a health care-related tax based on revenues or receipts with respect to a class of items or services (or providers of items or services), if it excludes either Medicaid or Medicare revenues with respect to a class of items or services, or both.” However, once Michigan excludes other providers or taxes different rates in a health care-related tax, Medicare days must be included for the purposes of a broad-based and uniform tax under B1. As we stated in the August 13, 1993 interim final rule with comment, “Consequently, Medicare and Medicaid need to be included to satisfy the broad-based portion of the test.” (58FR 43165) (attached)

As a result, for future submissions, please include Medicare days when calculating a broad-based and uniform tax under B1. Please let us know if this is unclear of if the State of Michigan would like to schedule a meeting to discuss.

Thank you.

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
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From: Black, Erin (DHHS) <black@cms.hhs.gov>
Sent: Wednesday, February 8, 2023 12:39 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Jonathan,

This email confirms receipt. Your requests with regards to future submissions are noted.

Thank you,
Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Wednesday, February 8, 2023 12:16 PM
To: Black, Erin (DHHS) <black@michigan.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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Erin,

Please see attached the tax waiver approval letters for Michigan's nursing facility assessment with effective dates of September 1, 2022 and October 1, 2022. In future years, if the state could remind us when it sends its September 1 letter that another October 1 letter will be coming we would appreciate it. Thank you. Please let us know if you have any questions or concerns. We look forward to working with you in the future.

Best,

Jonathan

Jonathan Endelman, PhD
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410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Thursday, January 5, 2023 12:47 PM
To: Black, Erin (DHHS) <black@michigan.gov>
Cc: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS)

<larrica.mosley@cms.hhs.gov>

Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Thank you Erin. We appreciate it.

Best,

Jonathan

Jonathan Endelman
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Baltimore, MD 21244-1850

From: Black, Erin (DHHS) <black@chicagoland.gov>

Sent: Thursday, January 5, 2023 12:18 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Cc: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>

Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Future submissions will include that information in the Excel file.

Thank you, Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Thursday, January 5, 2023 10:18 AM

To: Black, Erin (DHHS) <black@chicagoland.gov>

Cc: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>

Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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In the future, it would be beneficial. Yes. Thank you.

Best,

Jonathan

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7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Black, Erin (DHHS) <black@chicagohhs.gov>
Sent: Thursday, January 5, 2023 10:16 AM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Thanks Jonathan. Do you need the revenue number too?
Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Thursday, January 5, 2023 9:20 AM
To: Black, Erin (DHHS) <black@chicagohhs.gov>
Cc: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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Thank you Erin. I am acknowledging receipt of the State's response. In the future, if the State could put the percentage as well as the net patient revenue used to calculate the percentage inside the Excel spreadsheet itself that might be beneficial. We will be in touch if we have any additional questions.

Best,

Jonathan

Jonathan Endelman
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From: Black, Erin (DHHS) <black@cms.hhs.gov>
Sent: Thursday, January 5, 2023 9:18 AM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Good morning Jonathan.

Our team has indicated that the percentage effective October 1, 2022, is 4.21%.

Thanks,
Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Wednesday, January 4, 2023 3:12 PM
To: Black, Erin (DHHS) <black@cms.hhs.gov>
Cc: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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Erin,

For the tax waiver request effective October 1, 2022, can the State of Michigan please provide us with the percentage of net patient revenue raised by the assessment for purposes of the 6% test found at 42 CFR 433.68 (f)(3)(i)(a)? The state has already indicated that the percentage for the tax waiver effective September 1, 2022 is 4.19%. Thank you.

Best,

Jonathan

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From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Wednesday, January 4, 2023 10:54 AM
To: Black, Erin (DHHS) <black@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Thanks Erin. I am acknowledging receipt. We will let you know if we have any further questions.

Best,

Jonathan

Jonathan Endelman
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From: Black, Erin (DHHS) <black@cms.hhs.gov>
Sent: Wednesday, January 4, 2023 10:45 AM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Good afternoon Jonathan.

Our team indicated there was an error in reporting. The Oasis at Adrian Rehabilitation and Nursing Care should have read 114 beds, so they should remain a Tier 2 facility. We agree that Medilodge of Kalamazoo should qualify for Tier 1 by having only 39 beds. A previous correction caused information to shift in error, and this has been corrected and verified. Please see the attached file with two updated tabs that reflect these changes.

Thanks,
Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Friday, December 23, 2022 7:27 AM
To: Black, Erin (DHHS) <black@chicago.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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Dear Erin,

After further review of the State's spreadsheet it appears that there are two additional facilities, The Oasis at Adrian Rehabilitation and Nursing Care (1 bed) and Medilodge of Kalamazoo (39 beds) that should qualify for tier 1 (Column AI) by virtue of having fewer than forty beds, but are listed as tier 2 (Column AJ) for all other facilities. Does the state concur with this correction?

Jonathan

Jonathan Endelman
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From: Black, Erin (DHHS) <black@chicago.gov>
Sent: Monday, December 19, 2022 5:07 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Jonathan,

Please find our team's responses in red below.

Thanks,
Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Friday, December 16, 2022 12:25 PM

To: Black, Erin (DHHS) <black@chicago.gov>

Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>

Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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Erin,

We have continued our analysis of Michigan's NF tax spreadsheet and we are unable to replicate the Tier Tax Amount (Column AH in the attached spreadsheet) for facilities in Tier II (\$23.35 per non-Medicare day) or Tier III (\$16.00 per non-Medicare day). Column AH uses the tax rates from the initial submission for FY 22 (\$27.55 for Tier 2 and \$19.00 for Tier 3) We are able to replicate the state's tier tax amounts for Tier 0, exempted facilities, and facilities in Tier I, those with 40 beds or fewer taxed \$2.00 per non-Medicare day. Please see column AJ in the spreadsheet attached for our calculations. In order to arrive at the tier tax amount, we took the all taxable days column (column S in the attached spreadsheet) and multiplied it by the tax rate for the tier (column AI) which we derived from the Tier column (column T) that lists the tier for each facility. Can the state please explain how it calculated the tier tax amounts for tiers II and III? The state does not provide formulas in its spreadsheet so we are unable to determine what formula the state used to calculate the Tier Tax Amount (Column AH). Any explanation or clarification you could provide would be most helpful. Thank you.

In our first submission of the amended waiver, we had only included the adjustments for the last month of FY22. We were then asked to send back all the columns from the original submission, which I labeled as "FY 22 Model Last month (Full)" which included the data from our initial submission and then off to the right, columns AQ-AV, the adjustments for just September using the new rates (\$23.35 tier 2 and \$16.00 tier 3). The adjusted columns are 1/12 of the full data and use the new rates. Calculations in those columns remain for verification purposes. CMS's verifications, highlighted in yellow, were using the "full" data and not the adjusted data. Please refer to columns AQ-AV for your analysis. (BB)

Best,

Jonathan

Jonathan Endelman
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From: Endelman (he/him), Jonathan (CMS/CMCS)

Sent: Monday, December 12, 2022 2:35 PM

To: Black, Erin (DHHS) <black@chicago.gov>

Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS)

<Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Good afternoon Erin,

Thank you for the correction and for the amended spreadsheet. We will let you know if we have any additional questions. Thank you.

Best,

Jonathan

Jonathan Endelman
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From: Black, Erin (DHHS) <black@michigan.gov>
Sent: Monday, December 12, 2022 2:19 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Hi Jonathan,

Our team has added a new column that includes the proper bed counts for this time period (highlighted in yellow on the "FY22 Model last month (FULL)" tab. Additionally, we noticed that there were two facilities that were included in the tier 2 (Column AJ) but should have been in the tier 1 (Column AI). This was inconsistent with two other places in the data supplied. We have corrected that and verified that all calculations for those two facilities were done for the proper tier. No further corrections are needed for the calculations.

Thanks,
Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Friday, December 9, 2022 12:19 PM
To: Black, Erin (DHHS) <black@michigan.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart

(CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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Erin,

We were reviewing the Excel spreadsheet for the Michigan NF tax and we had a question. Instead of having a separate "bed assessment report" tab would it be possible to simply have a beds column to the "FY 22 Last Month Full Tab"? We are having a hard time matching the nursing facilities from the "FY 22 Last Month Full Tab" with the nursing facilities from the "bed assessment report." This is necessary to verify that only facilities with less than 40 beds are charged the \$2.00 a day rate. Thank you.

Best,

Jonathan

Jonathan Endelman
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Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)

Sent: Wednesday, December 7, 2022 6:24 AM

To: Black, Erin (DHHS) <black@mi.gov>

Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Thank you Erin. We are confirming receipt. We will be in touch if we have additional questions over the course of review.

Best,

Jonathan

Jonathan Endelman
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Baltimore, MD 21244-1850

From: Black, Erin (DHHS) <black@chicagohhs.gov>

Sent: Tuesday, December 6, 2022 3:39 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Dear Jonathan,

See the updated letter attached.

Thank you,

Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Friday, December 2, 2022 4:36 PM

To: Black, Erin (DHHS) <black@chicagohhs.gov>

Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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Dear Erin,

We believe that there is an error in the State's tax waiver request letter. In the letter, you note that facilities with Medicaid days above the threshold, which is Tier 3, are charged a higher rate of \$23.35 compared to the rate for all other facilities, which you say is \$16.00. However, on your spreadsheet you show the reverse. Tier 3 facilities, which are facilities with Medicaid days above the threshold are charged a rate of \$16.00 whereas all other facilities are charged a rate of \$23.35. We believe that the information contained in the spreadsheet is correct and the information contained in the tax waiver request is incorrect. Can you confirm? If so, can you send a corrected tax waiver request?

Thank you.

Best,

Jonathan

Jonathan Endelman

Social Science Research Analyst

Centers for Medicare & Medicaid Services (CMS)

Center for Medicaid and CHIP Services (CMCS)

Financial Management Group (FMG)

CMS001646cv1579

Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Wednesday, November 30, 2022 2:34 PM
To: Black, Erin (DHHS) <black@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Thank you Erin. We will be in touch if we have any further questions or concerns.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
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Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Black, Erin (DHHS) <black@cms.hhs.gov>
Sent: Wednesday, November 30, 2022 2:28 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Hi Jonathan,
Our team confirmed that both of those statements are correct.
Thanks,
Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Wednesday, November 30, 2022 2:19 PM
To: Black, Erin (DHHS) <black@cms.hhs.gov>

Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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Hello Erin,

We had one additional follow up question. On the call, someone from the State mentioned that the data was from 2020. Michigan's fiscal year runs from October 1 to September 30. That would mean that the data is from October 1, 2019 to September 30, 2020. Is that correct? And the beds number is from October 1, 2021, according to the spreadsheet. Is that correct?

Thank you.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
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Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Black, Erin (DHHS) <black@midichigan.gov>
Sent: Tuesday, November 29, 2022 3:59 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Hi Jonathan,
Please see the attached responses for the discussion tomorrow.
Thanks,
Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Tuesday, November 22, 2022 7:34 AM
To: Black, Erin (DHHS) <black@midichigan.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS)

<Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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Please feel free to send the appointment. I can forward to additional individuals if needed. Thanks.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Black, Erin (DHHS) <[blacke@michigan.gov](mailto:black@blacke@michigan.gov)>

Sent: Monday, November 21, 2022 7:24 AM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Good morning Jonathan.

Great. Should I send an appointment or do you want to do so?

Thanks,
Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Friday, November 18, 2022 5:02 PM

To: Black, Erin (DHHS) <[blacke@michigan.gov](mailto:black@blacke@michigan.gov)>

Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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The 30th at 12:30 EST looks like it works for most people. Thank you.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
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jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, November 18, 2022 3:45 PM
To: Black, Erin (DHHS) <black@midmichigan.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Erin,

I am acknowledging receipt of your email and Michigan's request to schedule a meeting to discuss their NF tax waiver submission. Let us check the schedules of the members of the tax team and we will get back to you soon. Thank you.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
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Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Black, Erin (DHHS) <blacker@michigan.gov>
Sent: Thursday, November 17, 2022 2:55 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Hello Jonathan,

Michigan would like to schedule a call. Would any of the following times work for CMS?

11/21 from 10:30 to 11:00 am or 12 to 12:30 pm ET
11/22 from 8:30 to 9 am ET
11/28 from 10:30 to 11:00 am, between 12 and 1 pm, or 3:30 to 4:00 pm ET
11/29 from 12:30 to 1:00 pm or 2:30 to 3:00 pm ET
11/30 from 12:30 to 1:00 pm or 3:30 to 4 pm ET

Thank you,
Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Friday, October 28, 2022 2:27 PM
To: Black, Erin (DHHS) <blacker@michigan.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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Hello Erin,

We just wanted to check back on these questions from 9/28/2022. We can certainly schedule a call if needed. Please let us know. Thank you.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.

Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Wednesday, September 28, 2022 4:00 PM
To: 'Black, Erin (DHHS)' <black@midichigan.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Hello Erin,

We looked back over the tax waiver narrative request and also your tax waiver request letter. We have several questions. During the state's previous submission, which was submitted on December 20, 2021, the state initially requested an effective date of August 1, 2021, which we told the state we could not give under 42 CFR 433.72 which states that the earliest effective date that CMS can give for a health care-related tax waiver is the first day of the calendar quarter in which the state submits the waiver. On March 3, 2022 the state submitted an amended spreadsheet with a requested effective date of October 1, 2021. Michigan's current request appears to be for only one month, September 2022. In addition, Michigan provided only one month of data in its spreadsheet. Normally, states submit one year of data. Is Michigan planning on submitting another waiver effective October 1, 2022? Is there any way to get a spreadsheet that contains more than a month of data?

Because Michigan submitted only one month of data there is no way to verify what facilities have more than 43,500 days on an annual basis. In addition, would it be possible to add a beds column to be able to verify the under 40 beds facilities? Finally, there were many columns in the March 2022 submission that the state has deleted from the current submission. For example, Title XVIII days and total inpatient days among others. Please see attached for the March 2022 spreadsheet. Why were these columns deleted?

If you feel it would be beneficial to schedule a call to clear up these questions please let us know. Thank you.

Best,

Jonathan

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Tuesday, September 27, 2022 10:13 AM
To: Black, Erin (DHHS) <black@midichigan.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Erin,

Sorry, I said hospital in the response below but I meant nursing facility. Thank you.

Best,

Jonathan

From: Black, Erin (DHHS) <blacke@michigan.gov>
Sent: Tuesday, September 27, 2022 9:46 AM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

Good morning Jonathan.

Our team will take a look at your questions and we will get back to you very soon.

Thanks,
Erin

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Tuesday, September 27, 2022 10:14 AM
To: Black, Erin (DHHS) <blacke@michigan.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Amended MI Nursing Home QAAP Uniformity Waiver

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Hello Erin. Good morning. We are acknowledging receipt. Could you let us know the net patient revenue figure you used to get the 6% number? Also, could you provide us with a short description of the programs that are being funded by this tax (e.g. state-directed payment, section 1115 waiver, state plan-authority payment) as well as a breakdown for each hospital for how much tax they are expected to pay versus how much reimbursement funded by the tax, generally in the form of Medicaid payments, they are expected to receive? This is to ensure that there is no hold harmless arrangement under section 1903 (w)(4) and 42 CFR 433.68. Please let us know if you have any questions, concerns, or difficulties. Thank you.

Best,

Jonathan

From: Black, Erin (DHHS) <blacke@michigan.gov>
Sent: Tuesday, September 27, 2022 8:01 AM
To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Caughey, Tom (CMS/CMCS) <Tom.Caughey@cms.hhs.gov>; Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>; Mcmillion, Todd (CMS/CMCS) <TODD.MCMILLION@cms.hhs.gov>; Toback, Keri (CMS/CMCS) <Keri.Toback@cms.hhs.gov>; Barron, Bethann (DHHS) <BarronB1@michigan.gov>; Schneider, Matthew (DHHS) <SchneiderM4@michigan.gov>; White, Keith (DHHS) <WhiteK33@michigan.gov>; Keisling, Brian (DHHS) <KeislingB@michigan.gov>; Wamsley, Scott (DHHS) <wamsleys@michigan.gov>; Rutledge, Penny (DHHS) <rutledgep1@michigan.gov>; Emerson, Erin (DHHS)

<EmersonE@michigan.gov>; Hanley, Farah (DHHS) <hanleyf@michigan.gov>

Subject: Amended MI Nursing Home QAAP Uniformity Waiver

Mr. Goldstein,

Attached please find Michigan's letter requesting approval of an amended waiver of the broad based and uniform tax application as provided for in sections 1903(w)(3) (B) and (C) of the Social Security Act. Supporting documents are also attached. The percentage of net patient revenue represented by the nursing facility assessment for the permissible class of nursing facility services for the purposes of determining the 6% indirect hold harmless test as specified by 42 CFR § 433.68 (f)(3)(i)(A) is 4.19%.

Let me know if you have questions or problems opening any of the attachments.

Erin Black, Federal Liaison
Office of Strategic Partnerships & Medicaid Administrative Services
Michigan Department of Health and Human Services
Phone: (517) 284-1192
Email: Blacke@michigan.gov

2. **Florida Financial Management Review (FMR) Notification related to the state’s healthcare related taxes** – next Wednesday, February 22
 - a. Attached: Letter draft, September 2022 letter to the state where CMS initially notified them that this FMR was coming.
 - b. CMS will issue to the state of Florida a notification in the form of a letter to the state of an FMR of Florida’s managed care state directed payments (SDPs) funded by the state’s health-related tax (the same taxes highlighted by the CIB).
 - c. CMS has until the end of this calendar year to issue a final FMR report.
 - d. The letter is not public and will not be posted by CMS.
 - e. The state was made aware of this forthcoming action last September (see 9-29-22 PDF attached) and is expecting CMS’s letter. CMS staff will also alert Florida in advance this Friday of the letter to be sent to them next Wednesday.
 - f. Reactive (Draft): “As a matter of policy, CMS does not speculate on active reviews.”
3. **Missouri Question-Set Related in Advance of CMS-64 review, related to the state’s healthcare related taxes** – next Wednesday, February 22
 - a. Question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues. The focused CMS-64 review can result in a deferral if we find issues.
 - b. The question set is not public and will not be posted by CMS.
 - c. CMS staff will also alert Missouri in advance this Friday of the question-set to be sent to them next Wednesday.

I am cc’ing here ASPA and OC leadership to get everyone on the same thread. Everything is still in draft form, but we plan to only make minor tweaks at this point. See more information below on the Florida FMR and our rollout timeline.

Please let us know if you have any questions.

Thank you!

Best,
Perrie

More on the Florida FMR

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid, Tom Wallace, will receive a letter notifying the state of the engagement by CMS of a Financial Management Review (FMR) of Florida’s managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022 (attached). The FMR will review the state’s operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida’s non-federal share (b)(5)

(b)(5)

Rollout Timeline

(1) ROLL-OUT – The CIB will be released on Friday by 3pm

- Friday 2/17 – **Prior to Taxes CIB being released, FMG will contact Florida Medicaid Director regarding engaging on a FMR** of Florida’s managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in September 2022.
- Friday 2/17 – **Prior to Taxes CIB being released, FMG will contact the Missouri Medicaid regarding a focused CMS-64 review** of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .

- Friday 2/17 - **CIB RELEASED @3pm**

(2) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):

- On Weds 2/22 CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 CMS will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Perrie Briskin

Policy Advisor, Office of the Center Director

Center for Medicaid and CHIP Services (CMCS)

Cell: (b)(6)

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Message

From: Pryor, Rachel (HHS/OS/IOS) (b)(6)
Sent: 2/16/2023 3:07:22 AM
To: Briskin, Perrie (CMS/CMCS) (b)(6)
CC: Ciccone, Caroline (HHS/ASPA) (b)(6); Arguello, Andres (OS/IOS)
(b)(6); Alexander, Bruce
(b)(6); Wagner, Rachel
(b)(6); Aldana, Karen
(b)(6); Trucil, Daniel (CMS/OC)
(b)(6); Hennessy, Amy
(b)(6); Katch (she/her),
(b)(6); Janu, Shanna
(b)(6); Dorsey, Jennifer
(b)(6); Boston, Beverly (CMS/CMCS)
(b)(6); Kirchgraber, Kate
(b)(6); Mauser, Gayle (CMS/OL)
(b)(6); Hebert, Krista
(b)(6); Tsai, Daniel
(b)(6); Costello, Anne Marie
(b)(6); Vitolo, Sara
(b)(6); Howe, Rory (CMS/CMCS)
(b)(6); Smalley, Elizabeth
(b)(6); Graf, Alex (HHS/ASL)

Subject: Re: Re: CMS - Health Care Taxes CIB and FL Financial Management Review

Thanks Perrie. Plus a couple more. Appreciate it.

Rachel

[Get Outlook for iOS](#)

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 6:49:28 PM
To: Pryor, Rachel (HHS/OS/IOS) <Rachel.Pryor@hhs.gov>

Cc: Ciccone, Caroline (HHS/ASPA) <Caroline.Ciccone@hhs.gov>; Arguello, Andres (OS/IOS) <Andres.Arguello@hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Trucil, Daniel (CMS/OC) <Daniel.Trucil@cms.hhs.gov>; Hennessy, Amy (CMS/OC) <Amy.Hennessy@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Kirchgraber, Kate (CMS/OL) <Kate.Kirchgraber@cms.hhs.gov>; Mauser, Gayle (CMS/OL) <Gayle.Mauser@cms.hhs.gov>; Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>; Tsai, Daniel (CMS/CMCS) <Daniel.Tsai@cms.hhs.gov>; Costello, Anne Marie (CMS/CMCS) <AnneMarie.Costello@cms.hhs.gov>; Vitolo, Sara (CMS/FCHCO) <Sara.Vitolo@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Subject: CMS - Health Care Taxes CIB and FL Financial Management Review

Hi Rachel,

As we have discussed, CMS has three upcoming actions regarding healthcare related taxes.

1. **CMS Informational Bulletin (CIB) on healthcare related taxes** – release this Friday, February 17, 3pm
 - a. Attached: CIB draft, CIB reactive statement draft.
 - b. This will be posted to Medicaid.gov. CMS will send a listserv notice, no press release or social.
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 - a. Attached: Letter draft, September 2022 letter to the state where CMS initially notified them that this FMR was coming.
 - b. CMS will issue to the state of Florida a notification in the form of a letter to the state of an FMR of Florida’s managed care state directed payments (SDPs) funded by the state’s health-related tax (the same taxes highlighted by the CIB).
 - c. CMS has until the end of this calendar year to issue a final FMR report.
 - d. The letter is not public and will not be posted by CMS.
 - e. The state was made aware of this forthcoming action last September (see 9-29-22 PDF attached) and is expecting CMS’s letter. CMS staff will also alert Florida in advance this Friday of the letter to be sent to them next Wednesday.
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3. **Missouri Question-Set Related in Advance of CMS-64 review, related to the state’s healthcare related taxes** – next Wednesday, February 22
 - a. Question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues. The focused CMS-64 review can result in a deferral if we find issues.
 - b. The question set is not public and will not be posted by CMS.
 - c. CMS staff will also alert Missouri in advance this Friday of the question-set to be sent to them next Wednesday.

I am cc’ing here ASPA and OC leadership to get everyone on the same thread. Everything is still in draft form, but we plan to only make minor tweaks at this point. See more information below on the Florida FMR and our rollout timeline.

Please let us know if you have any questions.

Thank you!

Best,
Perrie

More on the Florida FMR

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid, Tom Wallace, will receive a letter notifying the state of the engagement by CMS of a Financial Management Review (FMR) of Florida’s managed care state directed

payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022 (attached). The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share (b)(5)

(b)(5)

Rollout Timeline

1. **ROLL-OUT** – The CIB will be released on Friday by 3pm
 - Friday 2/17 – **Prior to Taxes CIB being released, FMG will contact Florida Medicaid Director regarding engaging on a FMR** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in September 2022.
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Perrie Briskin

Policy Advisor, Office of the Center Director

Center for Medicaid and CHIP Services (CMCS)

Cell (b)(6)

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Message

From: Briskin, Perrie (CMS/CMCS) (b)(6)
(b)(6)
Sent: 2/15/2023 11:51:23 PM
To: Schubel, Jessica L. EOP/WHC (b)(6)
CC: Pryor, Rachel (HHS/OS/IOS) (b)(6)
(b)(6) Arguello, Andres
(b)(6) Tsai, Daniel
(b)(6) Costello, Anne Marie
(b)(6) Vitolo, Sara
(b)(6) Howe, Rory (CMS/CMCS)
(b)(6) Boston, Beverly
(b)(6) Janu, Shanna
(b)(6) Dorsey, Jennifer
(b)(6) Katch (she/her), Hannah
(b)(6)
Subject: FW: FW: CMS - Health Care Taxes CIB and FL Financial Management Review
Attachments: CIB_Healthcare Related Taxes_DRAFT_02.15.2023.docx; CIB_Healthcare Related Taxes Reactive_DRAFT_02.15.2023.docx; FL Companion Letter, 9-29-22.pdf; EC-FM-2023-FL-01-D Engagement Letter DRAFT.docx

Hi Jessica,

FYI what we shared with HHS and ASPA this evening. I will continue to be in touch as we have more background information and updated/final drafts.

Please let us know of any questions or concerns.

Thank you!

Best,
Perrie

From: Briskin, Perrie (CMS/CMCS)
Sent: Wednesday, February 15, 2023 6:49 PM
To: Pryor, Rachel (HHS/OS/IOS) <Rachel.Pryor@hhs.gov>
Cc: Ciccone, Caroline (HHS/ASPA) <Caroline.Ciccone@hhs.gov>; Arguello, Andres (OS/IOS) <Andres.Arguello@hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Trucil, Daniel (CMS/OC) <Daniel.Trucil@cms.hhs.gov>; Hennessy, Amy (CMS/OC) <Amy.Hennessy@cms.hhs.gov>; Hannah Katch (CMS/OA) (hannah.katch@cms.hhs.gov) <hannah.katch@cms.hhs.gov>; Shanna Janu (CMS/CMCS) (Shanna.Janu@cms.hhs.gov) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Kirchgraber, Kate (CMS/OL) <Kate.Kirchgraber@cms.hhs.gov>; Mauser, Gayle (CMS/OL) <Gayle.Mauser@cms.hhs.gov>; Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>; 'Daniel Tsai

(CMS/OA) (daniel.tsai@cms.hhs.gov)' <daniel.tsai@cms.hhs.gov>; annemarie.costello@cms.hhs.gov; Sara Vitolo (CMS/FCHCO) (Sara.Vitolo@cms.hhs.gov) <Sara.Vitolo@cms.hhs.gov>; Howe, Rory (CMS/CMCS) (Rory.Howe@cms.hhs.gov) <Rory.Howe@cms.hhs.gov>

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Thank you!

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(b)(5)

(b)(5)

(b)(5)

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Perrie Briskin

Policy Advisor, Office of the Center Director

Center for Medicaid and CHIP Services (CMCS)

Cell (b)(6)

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Message

From: Boston, Beverly (CMS/CMCS) (b)(6)
(b)(6)
Sent: 2/16/2023 3:40:19 PM
To: Howe, Rory (CMS/CMCS) (b)(6)
(b)(6) Silanskis, Jeremy
Maccarroll, Amber
Subject: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS
Attachments: Updated - Reactive CIB Health care related taxes and hold harmless Feb 15 818am.docx

Good morning,

I need to return the attached Taxes CIB “Reactive” and Qs below to the OCD asap. The question I want to raise up to you all is on the Reactive regarding the OL comment to be softer on the language around the loophole since we are clarifying existing policy and should not mention the loop hole issue. Can you confirm that you are fine with OL’s suggested edits to the language? I think the “longstanding position” language was struck by Hannah Katch. Also, are you good with the below responses to Perrie’s questions? She did come back with more questions on our FMRs in general, but I am clarifying with her what information exactly she is requesting.

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?
Answer: Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.
1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?
Answer: On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state’s LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of “States’ Use of Local Provider Participation Funds as the State Share of Medicaid Payments”, however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri’s Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start?
Answer: See above
2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
Answer: We do not post to Medicaid.gov, but they can be requested as part of a FOIA.
3. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued

that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 2:54 PM

To: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

→ [CIB Reactive Statement w/OL Comments](#). Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

Answer: Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.

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- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they are FOIAABLE

3. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 1:13 PM

To: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

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Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIABLE**
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 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Beverly A. Boston

Senior Advisor & Assistant to the Group Director

Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 12:21 PM
To: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
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Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

From: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 12:14 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
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Please see the highlighted language in question 1.

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 11:54 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
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Center for Medicaid and CHIP Services (CMCS)
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410.786.4738
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Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:45 AM

To: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

- b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → CIB Reactive Statement w/OL Comments

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 11:38 AM
To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,
Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:21 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:03 AM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

(1) We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → [CIB Reactive Statement w/OL Comments](#)

(2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → [OCD Qs on FMG - FL MO TX Taxes Related Actions](#)

OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIABLE**
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 4:46 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,
Rory

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 4:36 PM
To: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

Beverly

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 4:27 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,
Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 3:10 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
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Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think adding (b)(5) t. I think (b)(5)
(b)(5) I think (b)(5)
(b)(5)
(b)(5) Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think (b)(5)
(b)(5)

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
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From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 3:20 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart

(CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

(1) First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions.

Please let me know if there are any final ***tweaks*** to the final CIB here → [Final Taxes CIB](#)

(2) Please review the FMR Reactive Statement and let me know if there are edits:

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share **(b)(5)**

(b)(5)

(3) ROLL-OUT – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 8, 2023 3:34 PM
To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, February 3, 2023 1:10 PM
To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Friday, February 3, 2023 1:00 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, February 3, 2023 12:52 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

Beverly

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Friday, February 3, 2023 12:09 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD

Social Science Research Analyst

Centers for Medicare & Medicaid Services (CMS)

Center for Medicaid and CHIP Services (CMCS)

Financial Management Group (FMG)

Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, February 3, 2023 11:58 AM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, January 25, 2023 1:07 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

Health Care-Related Taxes CIB

- 1/19 – Send to IOS (Rachel) for review
- 1/24 COB – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- **2/10 – Launch**

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 20, 2023 12:37 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Thursday, January 12, 2023 3:34 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Tuesday, January 10, 2023 2:47 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing that (b)(5) (b)(5)
(b)(5) They are, of course, but that is not the only motivating factor in issuing
the CIB (b)(5)
(b)(5)
(b)(5) However, I wanted to gauge the temperature of others to see how we wanted to
approach this.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Tuesday, January 10, 2023 2:12 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be to aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

[HC Related Taxes CIB](#)

[Q/As Taxes CIB](#)

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Monday, January 9, 2023 4:31 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Monday, January 9, 2023 3:34 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions**? As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, January 6, 2023 4:29 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Friday, January 6, 2023 4:08 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, January 6, 2023 2:47 PM
To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → [reactive that was drafted by OC by COB today](#).

(b)(5)

Thanks

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Friday, January 6, 2023 2:19 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 1:33 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Status update: OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

In addition due COB today - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

Sent: Wednesday, January 4, 2023 9:45 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, January 4, 2023 8:46 AM

To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia

(CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

In addition due 12pm tomorrow 1/5 - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Tuesday, January 3, 2023 3:57 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>

Subject: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,
Rory

From: Howe, Rory (CMS/CMCS)

Sent: Tuesday, January 3, 2023 3:49 PM

To: Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>

Subject: RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

From: Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>

Sent: Tuesday, January 3, 2023 3:16 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Subject: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)
Medicare-Medicaid Coordination Office
Centers for Medicare & Medicaid Services
202.690.6277

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From: CMS CLEARANCES <CLEARANCES@cms.hhs.gov>

Sent: Tuesday, January 3, 2023 1:35 PM

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Subject: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

*****Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.*****

Please see attached internal gas for review. The informational bulletin is FYI ONLY. Thank you.

Comments Due: 1:00 PM ET Thursday, January 5, 2023

All: For your review and input. Concurrent HHS/CMS review.

Title: Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

Agency/Office: CMCS

Subject/Description: CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes,

including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

COMMs Materials for Rollout: Internal Q&As

Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM

Requested Release date: 2/7/2023

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Message

From: Maccarroll, Amber (CMS/CMCS) (b)(6)
(b)(6)
Sent: 2/16/2023 4:13:49 PM
To: Boston, Beverly (CMS/CMCS) (b)(6); Howe, Rory (CMS/CMCS)
(b)(6); Silanskis, Jeremy
Subject: RE: RE: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Some suggested edits below.

And I understand OL's concern with the language in the Reactive regarding the use of "loophole" and am okay with their suggested language. But would like Rory and Jeremy to weigh in as well (in addition to the answers to the questions below).

Thanks, Amber

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Thursday, February 16, 2023 10:40 AM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>
Subject: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

I need to return the attached Taxes CIB "Reactive" and Qs below to the OCD asap. The question I want to raise up to you all is on the Reactive regarding the OL comment to be softer on the language around the loophole since we are clarifying existing policy and should not mention the loop hole issue. Can you confirm that you are fine with OL's suggested edits to the language? I think the "longstanding position" language was struck by Hannah Katch. Also, are you good with the below responses to Perrie's questions? She did come back with more questions on our FMRs in general, but I am clarifying with her what information exactly she is requesting.

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?
Answer: Yes, as part of the FY2022 Financial Management workplan, we initiated an FMR in Florida to review two of nine state-directed payment pre-prints. The entrance conference for that FMR was held with the state on January 1/18/2022. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state. Prior to the FY2022 FMR, there had not been an FMR conducted in Florida for more than 10 years.
1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?
Answer: We did not initiate an FMR in TX or MO on the same issue. The OIG is looking into Texas. On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of

Local Provider Participation Funds as the State Share of Medicaid Payments”, however they have not yet identified the states they will review under the audit.

For Missouri, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG is conducting a focused review of Missouri’s Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists. We are conducting a focused review of the FRA tax as part of the quarterly expenditure review of the Form CMS-64 submission rather than an FMR because we have more detailed information regarding the pooling arrangement in Missouri than we currently do in Florida.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they can be requested as part of a FOIA.

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state’s response to any findings, observations, and recommendations including CMS comments to the state’s response. Correct – though many times states ask for additional time.

If the state’s response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 2:54 PM

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Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

➔ CIB Reactive Statement w/OL Comments. Also, I am attaching the updated MO CMS-64 review timeline...didn’t we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

Answer: Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January

2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

Answer: On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County. Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they are FOIAABLE

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 1:13 PM

To: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs, on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**

2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
 Financial Management Group
 Center for Medicaid and CHIP Services
 Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
 410-786-4186

From: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 12:21 PM

To: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

From: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 12:14 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS)

<Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:54 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
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410.786.4738
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7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:45 AM

To: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIABLE**
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → CIB Reactive Statement w/OL Comments

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:38 AM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,
Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:21 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 11:03 AM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL, MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

- (1)** We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → CIB Reactive Statement w/OL Comments
- (2)** The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → OCD Qs on FMG - FL MO TX Taxes Related Actions

OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)

1. Have we issued to Florida any other FMRs, on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
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 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 4:46 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,
Rory

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 4:36 PM

To: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

Beverly

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 4:27 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,
Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 3:10 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think adding (b)(5) I think (b)(5)
(b)(5) I think (b)(5)
(b)(5)
(b)(5). Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think (b)(5)
(b)(5)

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 3:20 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

(1) First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions.

Please let me know if there are any final ***tweaks*** to the final CIB here → [Final Taxes CIB](#)

(2) Please review the FMR Reactive Statement and let me know if there are edits:

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share **(b)(5)**

(b)(5)

(3) ROLL-OUT – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action:** prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by

their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 8, 2023 3:34 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, February 3, 2023 1:10 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Friday, February 3, 2023 1:00 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, February 3, 2023 12:52 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

Beverly

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Friday, February 3, 2023 12:09 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
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Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, February 3, 2023 11:58 AM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, January 25, 2023 1:07 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard

(CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

Health Care-Related Taxes CIB

- ~~1/19~~ – Send to IOS (Rachel) for review
- ~~1/24 COB~~ – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- **2/10 – Launch**

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 20, 2023 12:37 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Thursday, January 12, 2023 3:34 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Tuesday, January 10, 2023 2:47 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguin

(b)(5)

(b)(5)

They are, of course, but that is not the only motivating factor in issuing

the CIB.

(b)(5)

(b)(5)

(b)(5)

However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
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410.786.4738
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From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Tuesday, January 10, 2023 2:12 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold,

Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

[HC Related Taxes CIB](#)

[Q/As Taxes CIB](#)

[Reactive Statement - Tax CIB](#)

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Monday, January 9, 2023 4:31 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Monday, January 9, 2023 3:34 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions**? As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 4:29 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Friday, January 6, 2023 4:08 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 2:47 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → reactive that was drafted by OC by COB today.

(b)(5)

Thanks

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

Sent: Friday, January 6, 2023 2:19 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 1:33 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Status update: OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

In addition due COB today - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Wednesday, January 4, 2023 9:45 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, January 4, 2023 8:46 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

In addition due 12pm tomorrow 1/5 - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 3:57 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>
Subject: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,
Rory

From: Howe, Rory (CMS/CMCS)
Sent: Tuesday, January 3, 2023 3:49 PM
To: Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>
Subject: RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

From: Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 3:16 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Subject: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)
Medicare-Medicaid Coordination Office
Centers for Medicare & Medicaid Services
202.690.6277

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From: CMS CLEARANCES <CLEARANCES@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 1:35 PM
To: Worstell, Megan (CMS/OFM) <Megan.Worstell@cms.hhs.gov>; Czajkowski, John (CMS/OFM) <John.Czajkowski@cms.hhs.gov>; Plater, Morris (CMS/OFM) <Morris.Plater@cms.hhs.gov>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <KHeinz.Stokes-Murray@cms.hhs.gov>; Tierney, Janet (CMS/OFM) <Janet.Tierney@cms.hhs.gov>; Kelsey, Ashley (CMS/OFM) <Ashley.Kelsey@cms.hhs.gov>; Carmichael, Wanda (CMS/OFM) <Wanda.Carmichael@cms.hhs.gov>; Benns, Antoinette (CMS/OFM) <Antoinette.Benns@cms.hhs.gov>; Richter (she/her), Liz (CMS/CM) <elizabeth.richter@cms.hhs.gov>; Rice, Cheri (CMS/CM) <Cheri.Rice@cms.hhs.gov>; Ahern, Robert (CMS/CM) <Robert.Ahern@cms.hhs.gov>; Mays, Beth (CMS/CM) <Beth.Mays@cms.hhs.gov>; Blackford (she/her), Carol (CMS/CM) <Carol.Blackford@cms.hhs.gov>; Pequigney, Susan (CMS/CM) <Susan.Pequigney@cms.hhs.gov>; Farran, Patti (CMS/CM) <Patti.Farran@cms.hhs.gov>; Beder, Victoria (CMS/CM) <Victoria.Beder@cms.hhs.gov>; Feaster, Simone (CMS/CM) <simone.feaster@cms.hhs.gov>; Uebersax, Julie (CMS/CM) <Julie.Uebersax@cms.hhs.gov>; Held, William (CMS/CM) <William.Held@cms.hhs.gov>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto: Meghan.OToole1@cms.hhs.gov)>; Labonte, Christiane (CMS/CM) <Christiane.Labonte@cms.hhs.gov>; Martin, Kristi (CMS/CM) <Kristina.Martin@cms.hhs.gov>; Turco, Molly (CMS/CM) <Molly.Turco@cms.hhs.gov>; Jacobs, Douglas (CMS/CM) <Douglas.Jacobs@cms.hhs.gov>; Hunter, Leah (CMS/CM) <Leah.Hunter@cms.hhs.gov>; CMS CPI Clearance Box <CPI_Clearance_Box@cms.hhs.gov>; Hart, Bradley (CMS/CPI); Lindstrom, Jennifer (CMS/CPI) <Jennifer.Lindstrom@cms.hhs.gov>; Mills, George (CMS/CPI) <george.mills@cms.hhs.gov>; Brentzel, Ingrid (CMS/CPI) <Ingrid.Brentzel@cms.hhs.gov>; Graham, John (CMS/CPI) <John.Graham@cms.hhs.gov>; Wilson-Coe, Tomiko (CMS/CPI) <Tomiko.Wilson-Coe@cms.hhs.gov>; Allen, Nakia (CMS/CPI) <nakia.allen-mcgee@cms.hhs.gov>; Ahmad, Namirah (CMS/CPI) <Namirah.Ahmad@cms.hhs.gov>; Barkai, Melissa (CMS/CPI) <Melissa.Barkai@cms.hhs.gov>; Coates, Nikita

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Cc: CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

Subject: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

*****Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.*****

Please see attached internal qas for review. The informational bulletin is FYI ONLY. Thank you.

Comments Due: 1:00 PM ET Thursday, January 5, 2023

All: For your review and input. Concurrent HHS/CMS review.

Title: Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

Agency/Office: CMCS

Subject/Description: CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

COMMs Materials for Rollout: Internal Q&As

Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM

Requested Release date: 2/7/2023

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Message

From: Boston, Beverly (CMS/CMCS) <(b)(6)>
(b)(6)
Sent: 2/16/2023 4:16:42 PM
To: Maccarroll, Amber (CMS/CMCS) <(b)(6)>
(b)(6) Howe, Rory
(b)(6) Silanskis, Jeremy
(b)(6)
Subject: RE: RE: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Amber. I talked to Rory and he is making edits to the reactive and Qs. I will wait to get them all back for him.

Beverly

From: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>
Sent: Thursday, February 16, 2023 11:14 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>
Subject: RE: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Some suggested edits below.

And I understand OL's concern with the language in the Reactive regarding the use of "loophole" and am okay with their suggested language. But would like Rory and Jeremy to weigh in as well (in addition to the answers to the questions below).

Thanks, Amber

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Thursday, February 16, 2023 10:40 AM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>
Subject: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

I need to return the attached Taxes CIB "Reactive" and Qs below to the OCD asap. The question I want to raise up to you all is on the Reactive regarding the OL comment to be softer on the language around the loophole since we are clarifying existing policy and should not mention the loop hole issue. Can you confirm that you are fine with OL's suggested edits to the language? I think the "longstanding position" language was struck by Hannah Katch. Also, are you good with the below responses to Perrie's questions? She did come back with more questions on our FMRs in general, but I am clarifying with her what information exactly she is requesting.

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

Answer: Yes, as part of the FY2022 Financial Management workplan, we initiated an FMR in Florida to review two of nine state-directed payment pre-prints. The entrance conference for that FMR was held with the state on January 1/18/2022. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state. Prior to the FY2022 FMR, there had not been an FMR conducted in Florida for more than 10 years.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

Answer: We did not initiate an FMR in TX or MO on the same issue. The OIG is looking into Texas. On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County. Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit.

For Missouri, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG is conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists. We are conducting a focused review of the FRA tax as part of the quarterly expenditure review of the Form CMS-64 submission rather than an FMR because we have more detailed information regarding the pooling arrangement in Missouri than we currently do in Florida.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they can be requested as part of a FOIA.

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time.

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 2:54 PM

To: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

→ CIB Reactive Statement w/OL Comments. Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

Answer: Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

Answer: On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they are FOIAABLE

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 1:13 PM

To: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS)

<Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
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Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 12:21 PM

To: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

From: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 12:14 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:54 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
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410.786.4738
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Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:45 AM

To: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan

(CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
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Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIABLE**
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → CIB Reactive Statement w/OL Comments

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
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410-786-4186

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:38 AM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>;

Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,
Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:21 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
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Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 11:03 AM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

- (1) We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → [CIB Reactive Statement w/OL Comments](#)
- (2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → [OCD Qs on FMG - FL MO TX Taxes Related Actions](#)

OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 4:46 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,
Rory

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 4:36 PM

To: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

Beverly

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 4:27 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,

Dorothy Ferguson, 214-767-6385

Director

Division of Financial Operations West, FMG, CMCS

Centers for Medicare & Medicaid Services (CMS)

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 3:10 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think addin (b)(5) I think (b)(5)
(b)(5) I think (b)(5)
(b)(5)
(b)(5) Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I thin (b)(5)
(b)(5)

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 3:20 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

(1) First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions. Please let me know if there are any final ***tweaks*** to the final CIB here → [Final Taxes CIB](#)

(2) Please review the FMR Reactive Statement and let me know if there are edits:

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund

(b)(5)

(3) ROLL-OUT – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 8, 2023 3:34 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, February 3, 2023 1:10 PM
To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Friday, February 3, 2023 1:00 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, February 3, 2023 12:52 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

Beverly

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Friday, February 3, 2023 12:09 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
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Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, February 3, 2023 11:58 AM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, January 25, 2023 1:07 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

Health Care-Related Taxes CIB

- ~~1/19~~ – Send to IOS (Rachel) for review
- ~~1/24 COB~~ – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- **2/10 – Launch**

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, January 20, 2023 12:37 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however,

I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Thursday, January 12, 2023 3:34 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Tuesday, January 10, 2023 2:47 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing that:

(b)(5)

(b)(5)
the CIB.

They are, of course, but that is not the only motivating factor in issuing

(b)(5)

(b)(5)

(b)(5)

However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst

Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
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7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Tuesday, January 10, 2023 2:12 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be to aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

[HC Related Taxes CIB](#)

[Q/As Taxes CIB](#)

[Reactive Statement - Tax CIB](#)

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Monday, January 9, 2023 4:31 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Monday, January 9, 2023 3:34 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions?** As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 4:29 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Friday, January 6, 2023 4:08 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 2:47 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → [reactive that was drafted by OC by COB today](#).

(b)(5)

Thanks

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

Sent: Friday, January 6, 2023 2:19 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 1:33 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Status update: OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

In addition due COB today - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Wednesday, January 4, 2023 9:45 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, January 4, 2023 8:46 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

In addition due 12pm tomorrow 1/5 - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 3:57 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>
Subject: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,
Rory

From: Howe, Rory (CMS/CMCS)
Sent: Tuesday, January 3, 2023 3:49 PM
To: Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>
Subject: RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

From: Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 3:16 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Subject: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)
Medicare-Medicaid Coordination Office
Centers for Medicare & Medicaid Services
202.690.6277

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From: CMS CLEARANCES <CLEARANCES@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 1:35 PM
To: Worstell, Megan (CMS/OFM) <Megan.Worstell@cms.hhs.gov>; Czajkowski, John (CMS/OFM) <John.Czajkowski@cms.hhs.gov>; Plater, Morris (CMS/OFM) <Morris.Plater@cms.hhs.gov>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <KHeinz.Stokes-Murray@cms.hhs.gov>; Tierney, Janet (CMS/OFM) <Janet.Tierney@cms.hhs.gov>; Kelsey, Ashley (CMS/OFM) <Ashley.Kelsey@cms.hhs.gov>; Carmichael, Wanda (CMS/OFM) <Wanda.Carmichael@cms.hhs.gov>; Benns, Antoinette (CMS/OFM) <Antoinette.Benns@cms.hhs.gov>; Richter (she/her), Liz (CMS/CM) <elizabeth.richter@cms.hhs.gov>; Rice, Cheri (CMS/CM) <Cheri.Rice@cms.hhs.gov>; Ahern,

Robert (CMS/CM) <Robert.Ahern@cms.hhs.gov>; Mays, Beth (CMS/CM) <Beth.Mays@cms.hhs.gov>; Blackford (she/her), Carol (CMS/CM) <Carol.Blackford@cms.hhs.gov>; Pequigney, Susan (CMS/CM) <Susan.Pequigney@cms.hhs.gov>; Farran, Patti (CMS/CM) <Patti.Farran@cms.hhs.gov>; Beder, Victoria (CMS/CM) <Victoria.Beder@cms.hhs.gov>; Feaster, Simone (CMS/CM) <simone.feaster@cms.hhs.gov>; Uebersax, Julie (CMS/CM) <Julie.Uebersax@cms.hhs.gov>; Held, William (CMS/CM) <William.Held@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Labonte, Christiane (CMS/CM) <Christiane.Labonte@cms.hhs.gov>; Martin, Kristi (CMS/CM) <Kristina.Martin@cms.hhs.gov>; Turco, Molly (CMS/CM) <Molly.Turco@cms.hhs.gov>; Jacobs, Douglas (CMS/CM) <Douglas.Jacobs@cms.hhs.gov>; Hunter, Leah (CMS/CM) <Leah.Hunter@cms.hhs.gov>; CMS CPI Clearance Box <CPI_Clearance_Box@cms.hhs.gov>; Hart, Bradley (CMS/CPI); Lindstrom, Jennifer (CMS/CPI) <Jennifer.Lindstrom@cms.hhs.gov>; Mills, George (CMS/CPI) <george.mills@cms.hhs.gov>; Brentzel, Ingrid (CMS/CPI) <Ingrid.Brentzel@cms.hhs.gov>; Graham, John (CMS/CPI) <John.Graham@cms.hhs.gov>; Wilson-Coe, Tomiko (CMS/CPI) <Tomiko.Wilson-Coe@cms.hhs.gov>; Allen, Nakia (CMS/CPI) <nakia.allen-mcgee@cms.hhs.gov>; Ahmad, Namirah (CMS/CPI) <Namirah.Ahmad@cms.hhs.gov>; Barkai, Melissa (CMS/CPI) <Melissa.Barkai@cms.hhs.gov>; Coates, Nikita (CMS/CPI) <Nikita.Coates@cms.hhs.gov>; Mitchell, Dashe (CMS/CPI) <Dashe.Mitchell@cms.hhs.gov>; Tott, Karen (CMS/CPI) <Karen.Tott@cms.hhs.gov>; Stevenson, Bryant (CMS/CPI) <bryant.stevenson@cms.hhs.gov>; Oelschlaeger, Allison (CMS/OEDA) <Allison.Oelschlaeger@cms.hhs.gov>; Shatto, Andrew (CMS/OEDA) <Andrew.Shatto@cms.hhs.gov>; Hitchcock, Katherine (CMS/OEDA) <Katherine.Hitchcock@cms.hhs.gov>; Harper, Bernice (CMS/OEDA) <Bernice.Harper@cms.hhs.gov>; CMS Front Office - CCIIO Clearances <FrontOffice-CCIIOClearances@cms.hhs.gov>; Wu (he/him), Jeff (CMS/CCIIO) <Jeff.Wu@cms.hhs.gov>; Wilson, Lisa (CMS/CCIIO) <lisa.wilson@cms.hhs.gov>; Oconnor, Nancy (CMS/OPOLE) <Nancy.OConnor@cms.hhs.gov>; Rosta (she/her), Sara (CMS/CCIIO) <Sara.Rosta@cms.hhs.gov>; Arapi, Leslie (CMS/OPOLE) <Leslie.Arapi@cms.hhs.gov>; Frimpong, Janny (CMS/CCIIO) <Janny.Frimpong@cms.hhs.gov>; Brooks, Kiahana (CMS/CCIIO) <Kiahana.Brooks@cms.hhs.gov>; Cantwell, Kathleen (CMS/OSORA) <Kathleen.Cantwell@cms.hhs.gov>; Garcia, Vanessa (CMS/OSORA) <Vanessa.Garcia@cms.hhs.gov>; Jackson, Marilyn (CMS/OSORA) <Marilyn.Jackson@cms.hhs.gov>; Barnett Sherrill (She/Her), Alexis (CMS/OSORA) <Alexis.Sherrill@cms.hhs.gov>; Taylor, Isabel (CMS/OSORA) <Isabel.Taylor@cms.hhs.gov>; Palmer, Erin (CMS/OSORA) <erin.palmer@cms.hhs.gov>; Unruh, Patti (CMS/OSORA) <Patti.Unruh@cms.hhs.gov>; Khan, Farooq (CMS/OSORA) <Farooq.Khan@cms.hhs.gov>; Lafferty, Tiffany (CMS/OSORA) <Tiffany.Lafferty@cms.hhs.gov>; Parham, William (CMS/OSORA) <WILLIAM.PARHAM@cms.hhs.gov>; Jones, Martique (CMS/OSORA) <Martique.Jones@cms.hhs.gov>; Phan, Thomas (CMS/OSORA) <Thomas.Phan@cms.hhs.gov>; Edmondson-Parrott, Michele (CMS/OSORA) <michele.edmondsonparrott@cms.hhs.gov>; Miller, Ruth-Sam (CMS/OSORA) <Ruth.Miller@cms.hhs.gov>; Lilley, Edward (CMS/OSORA) <Edward.Lilley@cms.hhs.gov>; McLemore, Monica (CMS/OSORA) <Monica.McLemore@cms.hhs.gov>; Witherspoon, Tia (CMS/OSORA) <Tia.Witherspoon@cms.hhs.gov>; CMS OIT Correspondence <OITCorrespondence@cms.hhs.gov>; Howden, Catherine (CMS/OC) <Catherine.Howden@cms.hhs.gov>; Tross, Jason (CMS/OC) <Jason.Tross@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Fortin-Garcia, Carolina (CMS/OC) <Carolina.Fortin-Garcia@cms.hhs.gov>; Boykin, Jibril (CMS/OC) <Jibril.Boykin@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>; Joy-Bush, Keya (CMS/OC) <keya.joy-bush@cms.hhs.gov>; Martin, Patrice (CMS/OC) <Patrice.Martin@cms.hhs.gov>; Mengel, Jonathan (CMS/OC) <Jonathan.Mengel@cms.hhs.gov>; Myers, Gregory (CMS/OC) <Gregory.Myers@cms.hhs.gov>; Smith, Aaron (CMS/OC) <Aaron.Smith@cms.hhs.gov>; Sokol, Lisa (CMS/OC) <Lisa.Sokol@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>; Washington, April (CMS/OC) <April.Washington@cms.hhs.gov>; Trucil, Daniel (CMS/OC) <Daniel.Trucil@cms.hhs.gov>; Ryan, Lorraine (CMS/OC) <lorraine.ryan@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Mahoney, Christine (CMS/OC) <Christine.Mahoney@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Reeves, Alison (CMS/OC) <Alison.Reeves@cms.hhs.gov>; Walker, Chantel (CMS/OC) <Chantel.Walker@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>; Gross, Jessica (CMS/OC) <Jessica.Gross@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Wallace, Mary (CMS/OC) <Mary.Wallace@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Perkins, Valerie (CMS/OC) <Valerie.Perkins@cms.hhs.gov>; Williams, Tamika (CMS/OC) <Tamika.Williams@cms.hhs.gov>; Patrick, Michele (CMS/OC) <Michele.Patrick@cms.hhs.gov>; Mazzone, Maria (CMS/OC) <Maria.Mazzone@cms.hhs.gov>; Pressley, Erin (CMS/OC) <Erin.Pressley@cms.hhs.gov>; Miner, Amy (CMS/OC) <Amy.Miner@cms.hhs.gov>; Harmatuk, Frances (CMS/OC) <Frances.Harmatuk@cms.hhs.gov>; Reilly, Megan (CMS/OC) <Megan.Reilly@cms.hhs.gov>; Gordon, Erin (CMS/OC) <Erin.Gordon@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Winer, Rachel

(CMS/OC) <Rachel.Winer@cms.hhs.gov>; Dinicolo, Kelly (CMS/OC) <Kelly.Dinicolo@cms.hhs.gov>; Shaham, Lauren (CMS/OC) <Lauren.Shaham1@cms.hhs.gov>; Walen, Alyssa (CMS/OC) <Alyssa.Walen@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Broccolino, Michele (CMS/OC) <Michele.Broccolino@cms.hhs.gov>; Booth, Jon (CMS/OC) <Jon.Booth@cms.hhs.gov>; Hennessy, Amy (CMS/OC) <Amy.Hennessy@cms.hhs.gov>; Costello, Stefanie (CMS/OC) <Stefanie.Costello@cms.hhs.gov>; McIver, LaShawn (CMS/OMH) <LaShawn.McIver@cms.hhs.gov>; Finch, Wanda (CMS/OMH) <Wanda.Finch@cms.hhs.gov>; Gentry, Pamela (CMS/OMH) <Pamela.Gentry@cms.hhs.gov>; Peddicord-Austin, Ashley (CMS/OMH) <Ashley.Peddicord-Austin@cms.hhs.gov>; Young, Brian (CMS/OMH) <Brian.Young@cms.hhs.gov>; Fleisher, Lee (CMS/CCSQ) <Lee.Fleisher@cms.hhs.gov>; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Schreiber, Michelle (CMS/CCSQ) <Michelle.Schreiber@cms.hhs.gov>; Iwugo, Jeneen (CMS/CCSQ) <jeneen.iwugo@cms.hhs.gov>; Spence, Ashley (CMS/CCSQ) <Ashley.Spence@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Hakim, Alyson (Aly) (CMS/CMCS) <Alyson.Hakim@cms.hhs.gov>; Appleton, Paige (CMS/CCSQ) <Paige.Appleton@cms.hhs.gov>; Moody-Williams, Jean (CMS/CCSQ) <jean.moodywilliams@cms.hhs.gov>; Michael, Sean (CMS/CCSQ) <sean.michael@cms.hhs.gov>; Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>; Vitolo, Sara (CMS/FCHCO) <Sara.Vitolo@cms.hhs.gov>; Perry, Nicole (CMS/FCHCO) <Nicole.Perry@cms.hhs.gov>; Oconnor, Nancy (CMS/OPOLE) <Nancy.OConnor@cms.hhs.gov>; Hammarlund, John (CMS/OPOLE) <john.hammarlund@cms.hhs.gov>; Collura, Paul (CMS/OPOLE) <Paul.Collura@cms.hhs.gov>; Thomas, Pam (CMS/OPOLE) <Pam.Thomas@cms.hhs.gov>; Stupica-Dobbs, Kim (CMS/OPOLE) <Kimberly.Stupica-Dobbs@cms.hhs.gov>; Hannigan, John (CMS/OPOLE) <John.Hannigan@cms.hhs.gov>; Kerrigan, Maureen (CMS/OPOLE) <Maureen.Kerrigan@cms.hhs.gov>; Balch (she/her), Elissa (CMS/OPOLE) <Elissa.Balch@cms.hhs.gov>; Sutton, Erin (CMS/OPOLE) <erin.sutton2@cms.hhs.gov>; Spitalnic, Paul (CMS/OACT) <paul.spitalnic@cms.hhs.gov>; 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Cc: CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

Subject: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

***** Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.*****

Please see attached internal qas for review. The informational bulletin is FYI ONLY. Thank you.

Comments Due: 1:00 PM ET Thursday, January 5, 2023

All: For your review and input. Concurrent HHS/CMS review.

Title: Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

Agency/Office: CMCS

Subject/Description: CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

COMMs Materials for Rollout: Internal Q&As

Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM

Requested Release date: 2/7/2023

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This information has not been publicly disclosed and may be privileged and confidential. It is for internal government use only and must not be disseminated, distributed, or copied to persons not authorized to receive the information. Unauthorized disclosure may result in disciplinary action or prosecution to the full extent of the law.

Message

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov> (b)(6)
Sent: 2/16/2023 4:25:33 PM (b)(6)
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov> (b)(6); Silanskis, Jeremy (b)(6); Maccarroll, Amber (b)(6)
Subject: RE: RE: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thank you!

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Thursday, February 16, 2023 11:21 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>
Subject: RE: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see attached edits/comment responses on the CIB. I've also embedded edits to the responses below. Thanks!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Thursday, February 16, 2023 10:40 AM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>
Subject: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

I need to return the attached Taxes CIB "Reactive" and Qs below to the OCD asap. The question I want to raise up to you all is on the Reactive regarding the OL comment to be softer on the language around the loophole since we are clarifying existing policy and should not mention the loop hole issue. Can you confirm that you are fine with OL's suggested edits to the language? I think the "longstanding position" language was struck by Hannah Katch. Also, are you good with the below responses to Perrie's questions? She did come back with more questions on our FMRs in general, but I am clarifying with her what information exactly she is requesting.

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?
Answer: Yes, we are currently finalizing a FY 22 FMR on two SDP preprints (this FY 22 FMR did not address LPPF financing). FMG conducted the FY 22 FMR field work between January 2022 and November 2022. FMG is developing the draft FMR report.
1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?
Answer: At this time, FMG is not planning to conduct an FMR in TX or MO on this issue because the OIG is auditing TX and CMS is reviewing the MO arrangement through the CMS-64 quarterly review process.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: On April 14, 2022, the OIG held an entrance conference with Texas to conduct an audit of the state's LPPF arrangement. OIG hopes to issue the draft report to the state in June 2023 relating to Smith County. Additionally, the OIG shared with FMG that their workplan for 2023 may include additional LPPF work, but we think it is unlikely the OIG will audit FL or MO because it would overlap with active CMS oversight work. For MO, as briefed during the 1/18/22 and 2/9/23 Joint Clearance meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they can be requested as part of a FOIA.

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though CMS often grants states additional time to respond to the draft FMR.

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 2:54 PM

To: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

→ [CIB Reactive Statement w/OL Comments](#). Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

Answer: Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

Answer: On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they are FOIAABLE

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 1:13 PM

To: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not**

identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
 3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
 4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
- If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Beverly A. Boston

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From: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 12:21 PM

To: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

From: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 12:14 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS)

<Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:54 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD

Social Science Research Analyst

Centers for Medicare & Medicaid Services (CMS)

Center for Medicaid and CHIP Services (CMCS)

Financial Management Group (FMG)

Division of Financial Policy (DFP)

410.786.4738

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7500 Security Blvd.

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Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:45 AM

To: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → CIB Reactive Statement w/OL Comments

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:38 AM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,

Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:21 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 11:03 AM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

- (1)** We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → CIB Reactive Statement w/OL Comments
- (2)** The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → OCD Qs on FMG - FL MO TX Taxes Related Actions

OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 4:46 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,
Rory

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 4:36 PM

To: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

Beverly

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 4:27 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,
Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 3:10 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
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Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think adding (b)(5) I think it (b)(5)
(b)(5) I think (b)(5)
(b)(5) Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. (b)(5)
(b)(5)

Best,
Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
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410.786.4738
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7500 Security Blvd.
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Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 3:20 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

(1) First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions.

Please let me know if there are any final ***tweaks*** to the final CIB here → [Final Taxes CIB](#)

(2) Please review the FMR Reactive Statement and let me know if there are edits:

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share. (b)(5)

(b)(5)

(3) ROLL-OUT – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action:** prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by

their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 8, 2023 3:34 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, February 3, 2023 1:10 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Friday, February 3, 2023 1:00 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
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Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, February 3, 2023 12:52 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

Beverly

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Friday, February 3, 2023 12:09 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
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410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, February 3, 2023 11:58 AM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, January 25, 2023 1:07 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard

(CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

Health Care-Related Taxes CIB

- ~~1/19~~ – Send to IOS (Rachel) for review
- ~~1/24 COB~~ – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- **2/10** – Launch

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 20, 2023 12:37 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Thursday, January 12, 2023 3:34 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Tuesday, January 10, 2023 2:47 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing tha

(b)(5)

(b)(5) They are of course, but that is not the only motivating factor in issuing the CIB.

(b)(5)

(b)(5)

(b)(5) approach this.

However, I wanted to gauge the temperature of others to see how we wanted to

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
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410.786.4738
jonathan.endelman@cms.hhs.gov
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Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Tuesday, January 10, 2023 2:12 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold,

Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be to aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

HC Related Taxes CIB

Q/As Taxes CIB

Reactive Statement - Tax CIB

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Monday, January 9, 2023 4:31 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Monday, January 9, 2023 3:34 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions**? As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 4:29 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Friday, January 6, 2023 4:08 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 2:47 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → reactive that was drafted by OC by COB today.

(b)(5)

Thanks

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

Sent: Friday, January 6, 2023 2:19 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 1:33 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Status update: OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

In addition due COB today - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Wednesday, January 4, 2023 9:45 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, January 4, 2023 8:46 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

In addition due 12pm tomorrow 1/5 - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 3:57 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>
Subject: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,
Rory

From: Howe, Rory (CMS/CMCS)
Sent: Tuesday, January 3, 2023 3:49 PM
To: Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>
Subject: RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

From: Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 3:16 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Subject: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)
Medicare-Medicaid Coordination Office
Centers for Medicare & Medicaid Services
202.690.6277

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From: CMS CLEARANCES <CLEARANCES@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 1:35 PM
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Subject: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

*****Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.*****

Please see attached internal qas for review. The informational bulletin is FYI ONLY. Thank you.

Comments Due: 1:00 PM ET Thursday, January 5, 2023

All: For your review and input. Concurrent HHS/CMS review.

Title: Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

Agency/Office: CMCS

Subject/Description: CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

COMMs Materials for Rollout: Internal Q&As

Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM

Requested Release date: 2/7/2023

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Message

From: Maccarroll, Amber (CMS/CMCS) <[REDACTED]> (b)(6)
(b)(6)
Sent: 2/16/2023 4:30:40 PM
To: Howe, Rory (CMS/CMCS) <[REDACTED]> (b)(6)
[REDACTED] Boston, Beverly
[REDACTED] Silanskis, Jeremy
Subject: RE: RE: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only thing I might suggest adding to your response on Florida is that prior to FY22, we hadn't conducted an FMR in FL for more than 10 years. But I think your responses are good as written too.

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Thursday, February 16, 2023 11:26 AM
To: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>
Subject: RE: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Sorry. I'm just seeing these. Amber's comments look really good, too. Amber, anything critical to add to my responses?

From: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>
Sent: Thursday, February 16, 2023 11:14 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>
Subject: RE: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Some suggested edits below.

And I understand OL's concern with the language in the Reactive regarding the use of "loophole" and am okay with their suggested language. But would like Rory and Jeremy to weigh in as well (in addition to the answers to the questions below).

Thanks, Amber

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Thursday, February 16, 2023 10:40 AM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>
Subject: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

I need to return the attached Taxes CIB "Reactive" and Qs below to the OCD asap. The question I want to raise up to you all is on the Reactive regarding the OL comment to be softer on the language around the loophole since we are clarifying existing policy and should not mention the loop hole issue. Can you confirm that you are fine with OL's suggested edits to the language? I think the "longstanding position" language was struck by Hannah Katch. Also, are you good with the below responses to Perrie's questions? She did come back with more questions on our FMRs in general, but I am clarifying with her what information exactly she is requesting.

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

Answer: Yes, as part of the FY2022 Financial Management workplan, we initiated an FMR in Florida to review two of nine state-directed payment pre-prints. The entrance conference for that FMR was held with the state on January 1/18/2022. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state. Prior to the FY2022 FMR, there had not been an FMR conducted in Florida for more than 10 years.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

Answer: We did not initiate an FMR in TX or MO on the same issue. The OIG is looking into Texas. On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit.

For Missouri, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG is conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists. We are conducting a focused review of the FRA tax as part of the quarterly expenditure review of the Form CMS-64 submission rather than an FMR because we have more detailed information regarding the pooling arrangement in Missouri than we currently do in Florida.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they can be requested as part of a FOIA.

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time.

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 2:54 PM

To: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS)

<Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

→ CIB Reactive Statement w/OL Comments. Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

Answer: Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

Answer: On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they are FOIAABLE

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 1:13 PM

To: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS)

<Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>;

Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS)

<Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
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Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
 2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
 3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
 4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
- If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
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Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 12:21 PM

To: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS)

<Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

From: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 12:14 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

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Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:54 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

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Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
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7500 Security Blvd.
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Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 11:45 AM
To: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
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Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
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 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → CIB Reactive Statement w/OL Comments

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov

410-786-4186

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 11:38 AM
To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,
Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:21 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
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Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 11:03 AM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
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Subject: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

CMS001763cv1579

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

- (1) We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → CIB Reactive Statement w/OL Comments
- (2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → OCD Qs on FMG - FL MO TX Taxes Related Actions

OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
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 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 4:46 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,
Rory

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 4:36 PM
To: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
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Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

Beverly

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 4:27 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
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Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,
Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 3:10 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think adding: (b)(5) I think it: (b)(5)
(b)(5) I think (b)(5)
(b)(5) Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think (b)(5)
(b)(5)

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 3:20 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

- (1)** First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions. Please let me know if there are any final ***tweaks*** to the final CIB here → [Final Taxes CIB](#)
- (2)** Please review the FMR Reactive Statement and let me know if there are edits:

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share (b)(5)

(b)(5)

(3) ROLL-OUT – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 8, 2023 3:34 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, February 3, 2023 1:10 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

Sent: Friday, February 3, 2023 1:00 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, February 3, 2023 12:52 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

Beverly

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Friday, February 3, 2023 12:09 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
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410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, February 3, 2023 11:58 AM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, January 25, 2023 1:07 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

Health Care-Related Taxes CIB

- ~~1/19~~ – Send to IOS (Rachel) for review
- ~~1/24 COB~~ – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- **2/10 – Launch**

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 20, 2023 12:37 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Thursday, January 12, 2023 3:34 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Tuesday, January 10, 2023 2:47 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing that

(b)(5)

(b)(5)

They are, of course, but that is not the only motivating factor in issuing

the CIB

(b)(5)

(b)(5)

(b)(5)

However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
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7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Tuesday, January 10, 2023 2:12 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

[HC Related Taxes CIB](#)

[Q/As Taxes CIB](#)

[Reactive Statement - Tax CIB](#)

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Monday, January 9, 2023 4:31 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Monday, January 9, 2023 3:34 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions**? As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 4:29 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Friday, January 6, 2023 4:08 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 2:47 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → [reactive that was drafted by OC by COB today](#).

(b)(5)

Thanks

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

Sent: Friday, January 6, 2023 2:19 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 1:33 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Status update: OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

In addition due COB today - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

Sent: Wednesday, January 4, 2023 9:45 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, January 4, 2023 8:46 AM

To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

In addition due 12pm tomorrow 1/5 - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 3:57 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>
Subject: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,
Rory

From: Howe, Rory (CMS/CMCS)
Sent: Tuesday, January 3, 2023 3:49 PM
To: Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>
Subject: RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

From: Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 3:16 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Subject: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)
Medicare-Medicaid Coordination Office
Centers for Medicare & Medicaid Services
202.690.6277

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From: CMS CLEARANCES <CLEARANCES@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 1:35 PM
To: Worstell, Megan (CMS/OFM) <Megan.Worstell@cms.hhs.gov>; Czajkowski, John (CMS/OFM) <John.Czajkowski@cms.hhs.gov>; Plater, Morris (CMS/OFM) <Morris.Plater@cms.hhs.gov>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <KHeinz.Stokes-Murray@cms.hhs.gov>; Tierney, Janet (CMS/OFM) <Janet.Tierney@cms.hhs.gov>; Kelsey, Ashley (CMS/OFM) <Ashley.Kelsey@cms.hhs.gov>; Carmichael, Wanda (CMS/OFM) <Wanda.Carmichael@cms.hhs.gov>; Benns, Antoinette (CMS/OFM) <Antoinette.Benns@cms.hhs.gov>; Richter (she/her), Liz (CMS/CM) <elizabeth.richter@cms.hhs.gov>; Rice, Cheri (CMS/CM) <Cheri.Rice@cms.hhs.gov>; Ahern,

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Brauer (he/him), Randy (CMS/OHI) <Randy.Brauer@cms.hhs.gov>; Slade, James (CMS/OHI) <James.Slade@cms.hhs.gov>; Hernandez (she/her), Laura (CMS/OHI) <Laura.Hernandez@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harris, Monica (CMS/CMCS) <Monica.Harris@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>; Stegmaier, Jason (CMS/CMCS) <Jason.Stegmaier@cms.hhs.gov>; Whelan, Ellen-Marie (CMS/CMCS) <EllenMarie.Whelan@cms.hhs.gov>; Miller, Courtney (CMS/CMCS) <Courtney.Miller@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Fowler (she/her), Liz (CMS/CMMI) <Liz.Fowler@cms.hhs.gov>; Tabe-Bedward, Arrah (CMS/CMMI) <arrah.tabebedward@cms.hhs.gov>; Rushton, Andrew (CMS/CMMI) <Andrew.Rushton@cms.hhs.gov>; Dziak, Kathleen (CMS/CMMI) <Kathleen.Dziak@cms.hhs.gov>; Cardin, Megan (CMS/CMMI) <Megan.Cardin@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Wells, Carrie (CMS/CMMI) <Carrie.Wells1@cms.hhs.gov>; 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(CMS/CMMI) <katelynn.mcginley@cms.hhs.gov>; Greene, Mary (CMS/OBRHI) <Mary.Greene1@cms.hhs.gov>; McClain, Rena (CMS/OBRHI) <Rena.McClain1@cms.hhs.gov>; Jackson, Michelle (CMS/CPI) <Michelle.Jackson@cms.hhs.gov>; Ratchford, Deneen (CMS/OAGM) <Deneen.Ratchford@cms.hhs.gov>; St. Louis, Aileah (CMS/OC) <Aileah.St.Louis@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OTOole1@cms.hhs.gov>; Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>; CMS-CQISCOMO@ees.hhs.gov; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Wild, Richard (CMS/CCSQ) <Richard.Wild@cms.hhs.gov>; Nilasena, David (CMS/CCSQ) <David.Nilasena@cms.hhs.gov>; Wolfe, Ashby (CMS/CCSQ) <Ashby.Wolfe1@cms.hhs.gov>; Fisher, Barbara (HHS/OGC) <Barbara.Fisher@HHS.GOV>; Rainer, Melanie Fontes (OS/OCR) <Melanie.Rainer@hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Levin, Michael (HHS/ASPA) <Michael.Levin@hhs.gov>; HHSPress@hhs.gov; releases@hhs.gov
Cc: CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>
Subject: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

***** Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.*****

Please see attached internal qas for review. The informational bulletin is FYI ONLY. Thank you.

Comments Due: 1:00 PM ET Thursday, January 5, 2023

All: For your review and input. Concurrent HHS/CMS review.

Title: Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

Agency/Office: CMCS

Subject/Description: CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

COMMs Materials for Rollout: Internal Q&As

Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM

Requested Release date: 2/7/2023

INFORMATION NOT RELEASABLE TO THE PUBLIC UNLESS AUTHORIZED BY LAW:

This information has not been publicly disclosed and may be privileged and confidential. It is for internal government use only and must not be disseminated, distributed, or copied to persons not authorized to receive the information. Unauthorized disclosure may result in disciplinary action or prosecution to the full extent of the law.

Message

From: Boston, Beverly (CMS/CMCS); (b)(6)
(b)(6)
Sent: 2/16/2023 4:38:34 PM
To: Howe, Rory (CMS/CMCS); (b)(6)
(b)(6) Maccarroll, Amber
(b)(6) Silanskis, Jeremy
Subject: RE: RE: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Yes I will add that sentence. Thanks all

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Thursday, February 16, 2023 11:31 AM
To: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>
Subject: RE: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks, Amber. Beverly, would you mind adding if you haven't sent forward yet?

From: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>
Sent: Thursday, February 16, 2023 11:31 AM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>
Subject: RE: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only thing I might suggest adding to your response on Florida is that prior to FY22, we hadn't conducted an FMR in FL for more than 10 years. But I think your responses are good as written too.

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Thursday, February 16, 2023 11:26 AM
To: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>
Subject: RE: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Sorry. I'm just seeing these. Amber's comments look really good, too. Amber, anything critical to add to my responses?

From: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>
Sent: Thursday, February 16, 2023 11:14 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>
Subject: RE: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Some suggested edits below.

And I understand OL's concern with the language in the Reactive regarding the use of "loophole" and am okay with their suggested language. But would like Rory and Jeremy to weigh in as well (in addition to the answers to the questions below).

Thanks, Amber

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Thursday, February 16, 2023 10:40 AM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>

Subject: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

I need to return the attached Taxes CIB "Reactive" and Qs below to the OCD asap. The question I want to raise up to you all is on the Reactive regarding the OL comment to be softer on the language around the loophole since we are clarifying existing policy and should not mention the loop hole issue. Can you confirm that you are fine with OL's suggested edits to the language? I think the "longstanding position" language was struck by Hannah Katch. Also, are you good with the below responses to Perrie's questions? She did come back with more questions on our FMRs in general, but I am clarifying with her what information exactly she is requesting.

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

Answer: Yes, as part of the FY2022 Financial Management workplan, we initiated an FMR in Florida to review two of nine state-directed payment pre-prints. The entrance conference for that FMR was held with the state on January 1/18/2022. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state. Prior to the FY2022 FMR, there had not been an FMR conducted in Florida for more than 10 years.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

Answer: We did not initiate an FMR in TX or MO on the same issue. The OIG is looking into Texas. On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit.

For Missouri, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG is conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists. We are conducting a focused review of the FRA tax as part of the quarterly expenditure review of the Form CMS-64 submission rather than an FMR because we have more detailed information regarding the pooling arrangement in Missouri than we currently do in Florida.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they can be requested as part of a FOIA.

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time.

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 2:54 PM

To: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

➔ CIB Reactive Statement w/OL Comments. Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs, on any other subjects, since January 2021? Or is this their first FMR since that time?

Answer: Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

Answer: On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County. Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they are FOIAABLE

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 1:13 PM

To: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 12:21 PM
To: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

From: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 12:14 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
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Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 11:54 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
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<Sidney.Staton@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
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410.786.4738
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From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:45 AM

To: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS)

<Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
- b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → CIB Reactive Statement w/OL Comments

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 11:38 AM
To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,
Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:21 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida

(CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:03 AM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS)

<Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

(1) We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → [CIB Reactive Statement w/OL Comments](#)

(2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → [OCD Qs on FMG - FL MO TX Taxes Related Actions](#)

OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)

1. Have we issued to Florida any other FMRs, on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 4:46 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,
Rory

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 4:36 PM
To: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

Beverly

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 4:27 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia

(CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,
Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 3:10 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think adding (b)(5) I think (b)(5)
(b)(5) I think (b)(5)
(b)(5)

to be released externally. Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think we're not just going to look at what the state uses the revenues for. We are also going to look at how the state collects and exercises oversight over the health care-related tax.

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 3:20 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

(1) First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions.

Please let me know if there are any final ***tweaks*** to the final CIB here → [Final Taxes CIB](#)

(2) Please review the FMR Reactive Statement and let me know if there are edits:

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share (b)(5)

(b)(5)

(3) ROLL-OUT – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 8, 2023 3:34 PM
To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, February 3, 2023 1:10 PM
To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Friday, February 3, 2023 1:00 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia

(CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, February 3, 2023 12:52 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

Beverly

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Friday, February 3, 2023 12:09 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD

Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
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Division of Financial Policy (DFP)
410.786.4738
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7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, February 3, 2023 11:58 AM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, January 25, 2023 1:07 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

Health Care-Related Taxes CIB

- 1/19 – Send to IOS (Rachel) for review
- 1/24 COB – Rachel clears

- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- **2/10 – Launch**

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 20, 2023 12:37 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Thursday, January 12, 2023 3:34 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Tuesday, January 10, 2023 2:47 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing

(b)(5)

(b)(5)

the CIB.

They are, of course, but that is not the only motivating factor in issuing

(b)(5)

(b)(5)

(b)(5)

approach this.

However, I wanted to gauge the temperature of others to see how we wanted to

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Tuesday, January 10, 2023 2:12 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be to aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

HC Related Taxes CIB

Q/As Taxes CIB

Reactive Statement - Tax CIB

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Monday, January 9, 2023 4:31 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Monday, January 9, 2023 3:34 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions**? As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 4:29 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Friday, January 6, 2023 4:08 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 2:47 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → reactive that was drafted by OC by COB today.

(b)(5)

Thanks

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

Sent: Friday, January 6, 2023 2:19 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, January 6, 2023 1:33 PM
To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Status update: OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

In addition due COB today - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Wednesday, January 4, 2023 9:45 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, January 4, 2023 8:46 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard

(CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

In addition due 12pm tomorrow 1/5 - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 3:57 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>
Subject: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,
Rory

From: Howe, Rory (CMS/CMCS)
Sent: Tuesday, January 3, 2023 3:49 PM
To: Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>
Subject: RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

From: Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 3:16 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Subject: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)
Medicare-Medicaid Coordination Office
Centers for Medicare & Medicaid Services
202.690.6277

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From: CMS CLEARANCES <CLEARANCES@cms.hhs.gov>

Sent: Tuesday, January 3, 2023 1:35 PM

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CMS001801cv1579

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Cc: CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

Subject: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

*****Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.*****

Please see attached internal qas for review. The informational bulletin is FYI ONLY. Thank you.

Comments Due: 1:00 PM ET Thursday, January 5, 2023

All: For your review and input. Concurrent HHS/CMS review.

Title: Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

Agency/Office: CMCS

Subject/Description: CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

COMMs Materials for Rollout: Internal Q&As

Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM

Requested Release date: 2/7/2023

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Message

From: adams, lia (CMS/CMCS); (b)(6)
Sent: 2/16/2023 4:59:42 PM
To: Maccarroll, Amber (CMS/CMCS); (b)(6)
(b)(6) Howe, Rory
CC: (b)(6)
(b)(6)
(b)(6); Endelman (he/him),
Jonathan (CMS/CMCS); (b)(6); Goldstein, Stuart
(b)(6) Clark, Jennifer
Subject: FW: FW: CA MCO Tax

Hi Amber – DFP is working on the CA MCO tax paper (in issues format) to bring to 02/23 Joint Clearance (see below).

Also, in the email below, Jonathan mentions a paper on the TX OIG audit, FL FMR, and MI FRA issue. I wanted to check-in on this because I know a lot is moving and am not sure what the current status is/whether a paper is needed.

Thanks,
Lia

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Thursday, February 16, 2023 11:30 AM
To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Burdullis, Brian (CMS/CMCS) <Brian.Burdullis@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>
Subject: RE: CA MCO Tax

Lia,

I sent out a draft OA issues paper on the CA MCO tax to the team. We will have something for you once the team has weighed in. Also at the meeting last Thursday Dan expressed a desire for an OA issues paper summarizing the Texas LPPF OIG audit, the Florida LPPF FMR, and the Missouri FRA CMS-64 review. We have been preparing that paper. Please let us know if and when we would need to advance it to OA issues as well. It is close to being complete. Thank you.

Best,

Jonathan

Jonathan Endelman, PhD
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From: Endelman (he/him), Jonathan (CMS/CMCS)

Sent: Thursday, February 16, 2023 10:05 AM

To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Burdullis, Brian (CMS/CMCS) <Brian.Burdullis@cms.hhs.gov>

Subject: RE: CA MCO Tax

Looping in Brian with whom I have been talking about the STC issue.

Best,

Jonathan

Jonathan Endelman, PhD

Social Science Research Analyst

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From: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Sent: Thursday, February 16, 2023 9:29 AM

To: adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Cc: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Subject: RE: CA MCO Tax

Lia,

We will work on the paper and will have it completed by COB tomorrow. Also, we will add a blurb to the agenda using the current blurb and update it based on our updated issue paper.

Thanks Stuart

From: adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Sent: Thursday, February 16, 2023 9:22 AM

To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

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Subject: RE: CA MCO Tax

Hi Stuart,

Heard back from Amber. We are going to aim to bring the paper (in Issues format) up to OCD for the 2/23 Joint Clearance meeting (please also add a blurb to the agenda). Do you think you can draft the paper by COB Friday or very first thing on Tuesday morning?

1. **California Managed Care Organization (MCO) Tax – Status Update (Verbal)**

- **Background:** FMG will provide CMCS leadership with a status update regarding California's proposed MCO tax. On January 29, 2023 California provided a spreadsheet detailing a draft proposal to reimplement its MCO tax sometime this year. In general, the tax amount appears to have tripled from approximately \$2 billion to approximately \$~9 billion annually. We met with California on January 31, 2023 to provide initial feedback on the proposal. The state also submitted additional information in response to this conversation on February 7th. Of note, the state is requesting clear feedback from CMS no later than March 17th regarding whether the tax will be approvable if it meets the statistical B1/B2 test despite utilizing the regulatory loophole. The state also noted a critical error state-error understanding total MCO revenue in its 2019 waiver submission, which was ultimately approved by CMS.
- **Group Presenting:** FMG

Wrap Up: FMG to bring to upcoming OA issues meeting once team has finished discussing with OGC; issues paper can be short (don't get into too much detail) and should lay out the options; OCD can review paper over email

- FMG: This is a heads up on CA MCO tax status; we have been going back and forth with the state; the state submitted a draft proposal over the life of the tax. We have questions for the state and we can bring them back but we are asking for feedback on the overall approvability of the loophole – wanted to flag b/c the timeline is pretty tight
- Dan: it went from 2 to 9 billion?
- FMG: right; and in their 2019 tax approval they omitted MCO revenue due to a typographical error – very significant exclusion. Our approvals tend to be open ended as long as the state does not make a non-uniform changes; CA specifically asked for a 3 year approval
- Dan: are we ever going to deal with STC issue?
- Rory: I think we should
- Dan: given the size, implication, and what will come, FMG should finish OGC discussion and draft a short issue paper (would not get in too much detail) with 2 options – can review paper over email

From: adams, lia (CMS/CMCS)

Sent: Thursday, February 16, 2023 8:38 AM

To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Cc: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Subject: RE: CA MCO

No, I have not. Let me check-in with Amber.

From: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Sent: Thursday, February 16, 2023 8:32 AM

To: adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Cc: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Subject: CA MCO

Lia,

Have you heard back from Rory on the CA issue?

Thanks Stuart

Message

From: Boston, Beverly (CMS/CMCS) <(b)(6)>
(b)(6)
Sent: 2/16/2023 5:50:21 PM
To: Howe, Rory (CMS/CMCS) <(b)(6)>
(b)(6)
Subject: FW: FW: FL FMR?

See below. Need CIB by COB today.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:46 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

COB today at the latest so that we can make sure everyone who needs to see the final does.

Also, are you posting it or do you need me to submit it? If so, I need to know where it goes. I'll also work on a listserv blurb draft for you to review, but that will come from the QA so should be an easy one.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Thursday, February 16, 2023 at 12:43 PM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Great. One more important question. We are confirming some areas of the CIB with OGC to do some tweaking of the language, and need to know what is the absolute timeframe by which you need the CIB for rollout?

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:06 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you, Beverly! We'll take a look at the reactive and clean up/finalize on our side/with OC. They will then send up to ASPA.

@Briskin, Perrie (CMS/CMCS) I'll send you the final version of the reactive to also update your thread with Rachel. And please see what Beverly included below in case you need anything else.

Thanks again for all of this Beverly!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Thursday, February 16, 2023 at 11:56 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>, Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hello,

Please see attached updates to the reactive and responses to the below questions. Perrie, please let me know exactly what you need on the new FMR Q, whether you want financing/taxes related FMRs since 2021 or all FMRs conducted since 2021? Thanks

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

Answer: Yes, as part of the FY2022 Financial Management workplan, we initiated an FMR in Florida to review two of nine state-directed payment pre-prints. The entrance conference for that FMR was held with the state on January 1/18/2022. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state. Prior to the FY2022 FMR, there had not been an FMR conducted in Florida for more than 10 years.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

Answer: We did not initiate an FMR in TX or MO on the same issue. The OIG is looking into Texas. On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit.

For Missouri, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG is conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists. We are conducting a focused review of the FRA tax as part of the quarterly expenditure review of the Form CMS-64 submission rather than an FMR because we have more detailed information regarding the pooling arrangement in Missouri than we currently do in Florida.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they can be requested as part of a FOIA.

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time.

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Thursday, February 16, 2023 9:28 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Good morning Jennifer/Perrie,

I will provide the reactive and responses to your Qs here shortly. I want to confirm with Rory on the Reactive whether we do want to be softer on the language around the loophole suggested by OL. I think their concern makes sense that if we are clarifying existing policy, should we be mentioning the loop hole issue. **Regarding the question below on FMRs, are you looking for the full list of FMG FMRs on all topics since 2021, not just related to financing and taxes?**

Beverly

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Sent: Thursday, February 16, 2023 5:53 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hi Beverly – A few edits below. I am sorry for the rush, but may we please be sent answers by noon today?

1. What other states have received FMRs, on any other subjects, since January 2021?
2. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?
3. ~~Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?~~
 - a. ~~What is the status of TX and MO – either FMRs or OIGs? When did those start?~~
4. Are we doing a CMS-64 review in TX or is the OIG looking into Texas? What is the status of TX?
5. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
6. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state’s response to any findings, observations, and recommendations including CMS comments to the state’s response.
 - b. If the state’s response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

From: Briskin, Perrie (CMS/CMCS)
Sent: Wednesday, February 15, 2023 6:14 PM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hi Beverly,

Do you have the final CIB reactive?

Thank you!

Best,
Perrie

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:56 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 10:27 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Okay, we will review the OL Qs and I will also provide responses to Perrie's Q. I'll circle back.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:26 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

There are not

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From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:23:41 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Also, confirming... I saw OL comments to the CIB reactive, are there OGC comments?

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:05 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you! And yes that one sentence is what I was referring to so good to know Rory signed off. Also, Dan just mentioned in a meeting that he and Rory still have to talk more about the CIB itself so it's possible there may be more CIB changes.

Perrie – the one sentence and the FL paragraph below are good to go for your Rachel email.

Thank you again Beverly! We're almost there 😊

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 9:54 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Good morning (I was just typing a response...)

Please see attached **final CIB for release** and below **“reactive”** (is the reactive the same as a paragraph/ one sentence on FL? Rory did sign off) . Perrie, we will respond to each of the questions you posed but generally FMRs are not posted publicly anywhere only issued to the state (both draft and final). For MO, we are conducting a “focused” CMS-64 expenditure review to look at the state’s Federal Reimbursement Allowance tax and it’s pooling and distribution of funds for hospitals subject to the tax. The focused CMS-64 review can result in a deferral if we find issues. In addition, please see below plan for Friday’s rollout of the CIB. I will circle back with more direct responses to each question and any edits to the CIB reactive.

FL FMR Reactive Statement:

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida’s managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state’s operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida’s non-federal share. (b)(5)

(b)(5)

1. **ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs
 - Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR) of Florida’s managed care state directed payments (SDPs) funded by**

their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
 - Friday 2/17 - **CIB RELEASED @3pm**
2. State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
 - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 9:48 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Hi Beverly –

Sorry, Perrie got confused about what was where (so much moving!) – you do have the paragraph. Additionally, one more item (sorry!). This morning we got edits to the reactive that I need FMG to approve and decide on.

Here’s what we have with you and need back on the CIB/FL:

- The paragraph I sent yesterday morning re: FL
- The final CIB
- The one sentence reactive to FL that we need Rory to sign off on
- The new questions that Perrie sent this morning (below)
- The comments/edits to the CIB reactive (attached)

Can you please confirm with us that you have all of these and update us on the status of the items from yesterday?

Thank you for all of your help!

Jennifer

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 6:44 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

And apologies – you are not reviewing a paragraph from Jennifer. Jennifer let me know that you are drafting a paragraph summary for OCD to review. Thank you and sorry for the confusion!

From: Briskin, Perrie (CMS/CMCS)

Sent: Wednesday, February 15, 2023 6:21 AM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Hi Beverly – Good morning. I know you are reviewing a paragraph summary from Jennifer. In the meantime, a few more questions to support our colleagues in other parts of the department to understand this FMR:

1. Have we issued to Florida any other FMRs, on any other subjects, since January 2021? Or is this their first FMR since that time?
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start?
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response.
 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 9:46 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: Re: FL FMR?

Thank you!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Date: Tuesday, February 14, 2023 at 9:45 AM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

See attached Florida companion letter and FMR engagement letter that we will release to the state on Weds 2/22.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 9:39 AM

To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Boston, Beverly (CMS/CMCS)

<Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: Re: FL FMR?

Okay, as soon as I get the document directly from Beverly I will do the summary. Shouldn't take long. She sent links I can't get access to.

Shanna – can you check to see if they work for you? I am wondering if it's a Mac thing for some reason.

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Date: Tuesday, February 14, 2023 at 9:36 AM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Boston, Beverly (CMS/CMCS)

<Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Correct – we need to send a 1 paragraph summary of the FL FMR, along with the reactive, to OC/ASPA/Rachel.

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 9:28 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Subject: Re: FL FMR?

Thank you! Perrie, I think the FL one is the only one we have concern on from OA, yes?

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Date: Monday, February 13, 2023 at 5:12 PM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS)

<Perrie.Briskin@cms.hhs.gov>

Subject: RE: FL FMR?

Hi Jennifer/Shanna, (+Perrie)

There are a few **actions that will need to happen around the release of the taxes CIB** ... see below. I am attaching documents to help with the reactive statements that may need to be drafted around these issues. See below. I also set a call for tomorrow 10am to discuss so we avoid any hiccups.

- Friday 2/17 – **prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64 review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/21/2022 .
- Friday 2/17 - **CIB RELEASED**

State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state

- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please see below papers on both state actions regarding taxes:

Florida SDP FMR: SDP approval and Companion letters and JC briefing paper

Approval Letter- FL Fee.IPH.OPH4 Renewal 20211001-20220930 AD Signed.pdf FL Companion Letter, 9-29-22.pdf EC-FM-2023-FL-01-D Engagement Letter DRAFT.docx

Missouri Federal Reimbursement Allowance (FRA) hospital tax (1/18 JC Briefing Paper)

Missouri FRA Companion Letter Response Paper Revised.docx

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Sent: Monday, February 13, 2023 2:33 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: Re: FL FMR?

Ah okay, I found some email traffic about it (where we were talking primarily about the CIB). I didn't realize, I think, that this was tied to it. Is this a public document? How is it transmitted?

Also, can you send a copy? Will need it in case we need a reactive.

Thanks!

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Date: Monday, February 13, 2023 at 12:33 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: FL FMR?

Hi Beverly,

I was talking with Perrie and she was mentioning that there is also a FL FMR going out with the CIB on Friday. I don't think I had that tracking in my notes, but maybe I am mistaken. Perrie is concerned we may need a reactive. Can you send me any paper you have for it so I can check-in with OC?

Thanks much!

Jennifer

Jennifer Dorsey, MA, MPH

Health Communications Specialist

Office of the Center Director

Center for Medicaid and CHIP

Centers for Medicare & Medicaid

(b)(6)

(work cell) FL Companion Letter, 9-29-22.pdf

Message

From: Boston, Beverly (CMS/CMCS); (b)(6)
(b)(6)
Sent: 2/16/2023 6:03:20 PM
To: Howe, Rory (CMS/CMCS); (b)(6)
(b)(6) Silanskis, Jeremy
(b)(6) Maccarroll, Amber
Subject: RORY/AMBER/JEREMY: Taxes Listserv Language
Attachments: 2.16, CIB Listserv, Hold Harmless.docx

Hello,

I am running all of the Taxes CIB items by you since we want to be sure that the language is totally what we want to message. Please let me know if you have any edits to the attached Listserv email cover language.

Thanks

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:59 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Beverly – attached is the listserv draft for you to review. It’s directly from the QA first question. Thanks!

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Date: Thursday, February 16, 2023 at 12:46 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

COB today at the latest so that we can make sure everyone who needs to see the final does.

Also, are you posting it or do you need me to submit it? If so, I need to know where it goes. I’ll also work on a listserv blurb draft for you to review, but that will come from the QA so should be an easy one.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Thursday, February 16, 2023 at 12:43 PM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Great. One more important question. We are confirming some areas of the CIB with OGC to do some tweaking of the language, and need to know what is the absolute timeframe by which you need the CIB for rollout?

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:06 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you, Beverly! We'll take a look at the reactive and clean up/finalize on our side/with OC. They will then send up to ASPA.

@Briskin, Perrie (CMS/CMCS) I'll send you the final version of the reactive to also update your thread with Rachel. And please see what Beverly included below in case you need anything else.

Thanks again for all of this Beverly!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Thursday, February 16, 2023 at 11:56 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>, Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hello,

Please see attached updates to the reactive and responses to the below questions. Perrie, please let me know exactly what you need on the new FMR Q, whether you want financing/taxes related FMRs since 2021 or all FMRs conducted since 2021? Thanks

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

Answer: Yes, as part of the FY2022 Financial Management workplan, we initiated an FMR in Florida to review two of nine state-directed payment pre-prints. The entrance conference for that FMR was held with the state on January 1/18/2022. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state. Prior to the FY2022 FMR, there had not been an FMR conducted in Florida for more than 10 years.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

Answer: We did not initiate an FMR in TX or MO on the same issue. The OIG is looking into Texas. On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit.

For Missouri, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG is conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists. We are conducting a focused review of the FRA tax as part of the quarterly expenditure review of the Form CMS-64 submission rather than an FMR because we have more detailed information regarding the pooling arrangement in Missouri than we currently do in Florida.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they can be requested as part of a FOIA.

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time.

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Thursday, February 16, 2023 9:28 AM

To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Good morning Jennifer/Perrie,

I will provide the reactive and responses to your Qs here shortly. I want to confirm with Rory on the Reactive whether we do want to be softer on the language around the loophole suggested by OL. I think their concern makes sense that if we are clarifying existing policy, should we be mentioning the loop hole issue. **Regarding the question below on FMRs, are you looking for the full list of FMG FMRs on all topics since 2021, not just related to financing and taxes?**

Beverly

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Sent: Thursday, February 16, 2023 5:53 AM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Hi Beverly – A few edits below. I am sorry for the rush, but may we please be sent answers by noon today?

1. What other states have received FMRs, on any other subjects, since January 2021?

2. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?
3. ~~Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?~~
 - a. ~~What is the status of TX and MO — either FMRs or OIGs? When did those start?~~
4. Are we doing a CMS-64 review in TX or is the OIG looking into Texas? What is the status of TX?
5. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
6. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response.
 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

From: Briskin, Perrie (CMS/CMCS)

Sent: Wednesday, February 15, 2023 6:14 PM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Hi Beverly,

Do you have the final CIB reactive?

Thank you!

Best,

Perrie

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 10:56 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: Re: FL FMR?

Thank you!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Date: Wednesday, February 15, 2023 at 10:27 AM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Okay, we will review the OL Qs and I will also provide responses to Perrie's Q. I'll circle back.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:26 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

There are not

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From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:23:41 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Also, confirming... I saw OL comments to the CIB reactive, are there OGC comments?

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:05 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you! And yes that one sentence is what I was referring to so good to know Rory signed off. Also, Dan just mentioned in a meeting that he and Rory still have to talk more about the CIB itself so it's possible there may be more CIB changes.

Perrie – the one sentence and the FL paragraph below are good to go for your Rachel email.

Thank you again Beverly! We're almost there 😊

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 9:54 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Good morning (I was just typing a response...)

Please see attached **final CIB for release** and below “**reactive**” (is the reactive the same as a paragraph/ one sentence on FL? Rory did sign off) . Perrie, we will respond to each of the questions you posed but generally FMRs are not posted publicly anywhere only issued to the state (both draft and final). For MO, we are conducting a “focused” CMS-64 expenditure review to look at the state’s Federal Reimbursement Allowance tax and it’s pooling and distribution of funds for hospitals subject to the tax. The focused CMS-64 review can

result in a deferral if we find issues. In addition, please see below plan for Friday's rollout of the CIB. I will circle back with more direct responses to each question and any edits to the CIB reactive.

FL FMR Reactive Statement:

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share (b)(5)

(b)(5)

1. **ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs
 - Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
 - Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
 - Friday 2/17 - **CIB RELEASED @3pm**

2. State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
 - On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
 - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 9:48 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Hi Beverly –

Sorry, Perrie got confused about what was where (so much moving!) – you do have the paragraph. Additionally, one more item (sorry!). This morning we got edits to the reactive that I need FMG to approve and decide on.

Here's what we have with you and need back on the CIB/FL:

- The paragraph I sent yesterday morning re: FL
- The final CIB
- The one sentence reactive to FL that we need Rory to sign off on
- The new questions that Perrie sent this morning (below)
- The comments/edits to the CIB reactive (attached)

Can you please confirm with us that you have all of these and update us on the status of the items from yesterday?

Thank you for all of your help!

Jennifer

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 6:44 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

And apologies – you are not reviewing a paragraph from Jennifer. Jennifer let me know that you are drafting a paragraph summary for OCD to review. Thank you and sorry for the confusion!

From: Briskin, Perrie (CMS/CMCS)
Sent: Wednesday, February 15, 2023 6:21 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hi Beverly – Good morning. I know you are reviewing a paragraph summary from Jennifer. In the meantime, a few more questions to support our colleagues in other parts of the department to understand this FMR:

1. Have we issued to Florida any other FMRs, on any other subjects, since January 2021? Or is this their first FMR since that time?
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start?
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on [Medicaid.gov](https://www.medicaid.gov)?
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response.
 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 9:46 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: Re: FL FMR?

Thank you!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Date: Tuesday, February 14, 2023 at 9:45 AM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

See attached Florida companion letter and FMR engagement letter that we will release to the state on Weds 2/22.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 9:39 AM

To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: Re: FL FMR?

Okay, as soon as I get the document directly from Beverly I will do the summary. Shouldn't take long. She sent links I can't get access to.

Shanna – can you check to see if they work for you? I am wondering if it's a Mac thing for some reason.

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Date: Tuesday, February 14, 2023 at 9:36 AM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Correct – we need to send a 1 paragraph summary of the FL FMR, along with the reactive, to OC/ASPA/Rachel.

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 9:28 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Subject: Re: FL FMR?

Thank you! Perrie, I think the FL one is the only one we have concern on from OA, yes?

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Date: Monday, February 13, 2023 at 5:12 PM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS)

<Perrie.Briskin@cms.hhs.gov>

Subject: RE: FL FMR?

Hi Jennifer/Shanna, (+Perrie)

There are a few **actions that will need to happen around the release of the taxes CIB** ... see below. I am attaching documents to help with the reactive statements that may need to be drafted around these issues. See below. I also set a call for tomorrow 10am to discuss so we avoid any hiccups.

- Friday 2/17 – **prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida’s managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64 review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/21/2022 .
- Friday 2/17 - **CIB RELEASED**

State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please see below papers on both state actions regarding taxes:

Florida SDP FMR: SDP approval and Companion letters and JC briefing paper

Approval Letter- FL Fee.IPH.OPH4 Renewal 20211001-20220930 AD Signed.pdf FL Companion Letter, 9-29-22.pdf EC-FM-2023-FL-01-D Engagement Letter DRAFT.docx

Missouri Federal Reimbursement Allowance (FRA) hospital tax (1/18 JC Briefing Paper)

Missouri FRA Companion Letter Response Paper Revised.docx

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Sent: Monday, February 13, 2023 2:33 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: Re: FL FMR?

Ah okay, I found some email traffic about it (where we were talking primarily about the CIB). I didn’t realize, I think, that this was tied to it. Is this a public document? How is it transmitted?

Also, can you send a copy? Will need it in case we need a reactive.

Thanks!

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Date: Monday, February 13, 2023 at 12:33 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: FL FMR?

Hi Beverly,

I was talking with Perrie and she was mentioning that there is also a FL FMR going out with the CIB on Friday. I don't think I had that tracking in my notes, but maybe I am mistaken. Perrie is concerned we may need a reactive. Can you send me any paper you have for it so I can check-in with OC?

Thanks much!

Jennifer

Jennifer Dorsey, MA, MPH

Health Communications Specialist

Office of the Center Director

Center for Medicaid and CHIP

Centers for Medicare & Medicaid

(b)(6)

(work cell)[FL Companion Letter, 9-29-22.pdf](#)

Message

From: Boston, Beverly (CMS/CMCS) <(b)(6)>
(b)(6)

Sent: 2/16/2023 6:18:54 PM

To: Ferguson, Dorothy (CMS/CMCS) <(b)(6)>
(b)(6); Gavens, Jay
(b)(6); Holligan, Ricardo
(b)(6); Endelman (he/him),
(b)(6)]; Fan, Kristin
(b)(6); Howe, Rory (CMS/CMCS)
(b)(6); Arnold, Charlie
Clark, Jennifer
Goldstein, Stuart
(b)(6); Cuno, Richard
(b)(6)]; Curry, Celestine
Kimble, Davida
(b)(6); Silanskis, Jeremy
(b)(6); adams, lia (CMS/CMCS)
(b)(6); Staton, Sidney

CC:

Subject: RE: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Circling back to say thanks to everyone. The responses to the Qs and "Reactive" edits were very much appreciated by the OCD. Jay, I will reach out to you separately on a FMR question that the OCD raised.

Thanks All!

Beverly

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 3:30 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added below OIG hopes to issue the draft report to the state in June 2023 on Smith County.

Thanks,
Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 1:54 PM

To: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

➔ [CIB Reactive Statement w/OL Comments](#). Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

Answer: Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

Answer: On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax (DFO-W do you know the status of the TX LPPF OIG audit?) OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter

ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they are FOIAABLE

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 1:13 PM

To: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 12:21 PM

To: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

From: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 12:14 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:54 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS)

<Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
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7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 11:45 AM
To: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and**

was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.

3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → CIB Reactive Statement w/OL Comments

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 11:38 AM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,
Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 10:21 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS)

<Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 11:03 AM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

- (1) We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → [CIB Reactive Statement w/OL Comments](#)
- (2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → [OCD Qs on FMG - FL MO TX Taxes Related Actions](#)

OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued

- that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
- b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 4:46 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,
Rory

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 4:36 PM
To: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

Beverly

From: Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 4:27 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer

(CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,
Dorothy Ferguson, 214-767-6385
Director
Division of Financial Operations West, FMG, CMCS
Centers for Medicare & Medicaid Services (CMS)

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 3:10 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think adding (b)(5) I think (b)(5)
(b)(5) think (b)(5)
(b)(5)
(b)(5) Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think (b)(5)
(b)(5)

Best,

Jonathan

Jonathan Endelman, PhD
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From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 3:20 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

(1) First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions. Please let me know if there are any final ***tweaks*** to the final CIB here → [Final Taxes CIB](#)

(2) Please review the FMR Reactive Statement and let me know if there are edits:

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share.

(b)(5)

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(3) ROLL-OUT – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state

- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 8, 2023 3:34 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, February 3, 2023 1:10 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

Sent: Friday, February 3, 2023 1:00 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno,

Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, February 3, 2023 12:52 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

Beverly

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Friday, February 3, 2023 12:09 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

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Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, February 3, 2023 11:58 AM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, January 25, 2023 1:07 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

Health Care-Related Taxes CIB

- 1/19 – Send to IOS (Rachel) for review
- 1/24 COB – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- 2/10 – Launch

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 20, 2023 12:37 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Sent: Thursday, January 12, 2023 3:34 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

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Subject: RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Tuesday, January 10, 2023 2:47 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
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Subject: RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing (b)(5)
(b)(5) They are, of course, but that is not the only motivating factor in issuing
the CIB. (b)(5)
(b)(5)
(b)(5) However, I wanted to gauge the temperature of others to see how we wanted to
approach this.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
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From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Tuesday, January 10, 2023 2:12 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be to aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

HC Related Taxes CIB

Q/As Taxes CIB

Reactive Statement - Tax CIB

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Monday, January 9, 2023 4:31 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
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Subject: RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Monday, January 9, 2023 3:34 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions?** As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, January 6, 2023 4:29 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Friday, January 6, 2023 4:08 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
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Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Friday, January 6, 2023 2:47 PM
To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
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Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → [reactive that was drafted by OC](#) by COB today.

(b)(5)

Thanks

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

Sent: Friday, January 6, 2023 2:19 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Friday, January 6, 2023 1:33 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Status update: OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

In addition due COB today - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

Beverly

From: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

Sent: Wednesday, January 4, 2023 9:45 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, January 4, 2023 8:46 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

In addition due 12pm tomorrow 1/5 - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Tuesday, January 3, 2023 3:57 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>
Subject: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,
Rory

From: Howe, Rory (CMS/CMCS)
Sent: Tuesday, January 3, 2023 3:49 PM
To: Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>
Subject: RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

From: Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>

Sent: Tuesday, January 3, 2023 3:16 PM

To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

Subject: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)
Medicare-Medicaid Coordination Office
Centers for Medicare & Medicaid Services
202.690.6277

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From: CMS CLEARANCES <CLEARANCES@cms.hhs.gov>

Sent: Tuesday, January 3, 2023 1:35 PM

To: Worstell, Megan (CMS/OFM) <Megan.Worstell@cms.hhs.gov>; Czajkowski, John (CMS/OFM) <John.Czajkowski@cms.hhs.gov>; Plater, Morris (CMS/OFM) <Morris.Plater@cms.hhs.gov>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <KHeinz.Stokes-Murray@cms.hhs.gov>; Tierney, Janet (CMS/OFM) <Janet.Tierney@cms.hhs.gov>; Kelsey, Ashley (CMS/OFM) <Ashley.Kelsey@cms.hhs.gov>; Carmichael, Wanda (CMS/OFM) <Wanda.Carmichael@cms.hhs.gov>; Bennis, Antoinette (CMS/OFM) <Antoinette.Bennis@cms.hhs.gov>; Richter (she/her), Liz (CMS/CM) <elizabeth.richter@cms.hhs.gov>; Rice, Cheri (CMS/CM) <Cheri.Rice@cms.hhs.gov>; Ahern, Robert (CMS/CM) <Robert.Ahern@cms.hhs.gov>; Mays, Beth (CMS/CM) <Beth.Mays@cms.hhs.gov>; Blackford (she/her), Carol (CMS/CM) <Carol.Blackford@cms.hhs.gov>; Pequigney, Susan (CMS/CM) <Susan.Pequigney@cms.hhs.gov>; Farran, Patti (CMS/CM) <Patti.Farran@cms.hhs.gov>; Beder, Victoria (CMS/CM) <Victoria.Beder@cms.hhs.gov>; Feaster, Simone (CMS/CM) <simone.feaster@cms.hhs.gov>; Uebersax, Julie (CMS/CM) <Julie.Uebersax@cms.hhs.gov>; Held, William (CMS/CM) <William.Held@cms.hhs.gov>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto: Meghan.OToole1@cms.hhs.gov)>; Labonte, Christiane (CMS/CM) <Christiane.Labonte@cms.hhs.gov>; Martin, Kristi (CMS/CM) <Kristina.Martin@cms.hhs.gov>; Turco, Molly (CMS/CM) <Molly.Turco@cms.hhs.gov>; Jacobs, Douglas (CMS/CM) <Douglas.Jacobs@cms.hhs.gov>; Hunter, Leah (CMS/CM) <Leah.Hunter@cms.hhs.gov>; CMS CPI Clearance Box <CPI_Clearance_Box@cms.hhs.gov>; Hart, Bradley (CMS/CPI) <Jennifer.Lindstrom@cms.hhs.gov>; Lindstrom, Jennifer (CMS/CPI) <Jennifer.Lindstrom@cms.hhs.gov>; Mills, George (CMS/CPI) <george.mills@cms.hhs.gov>; Brentzel, Ingrid (CMS/CPI) <Ingrid.Brentzel@cms.hhs.gov>; Graham, John (CMS/CPI) <John.Graham@cms.hhs.gov>; Wilson-Coe, Tomiko (CMS/CPI) <Tomiko.Wilson-Coe@cms.hhs.gov>; Allen, Nakia (CMS/CPI) <nakia.allen-mcgee@cms.hhs.gov>; Ahmad, Namirah (CMS/CPI) <Namirah.Ahmad@cms.hhs.gov>; Barkai, Melissa (CMS/CPI) <Melissa.Barkai@cms.hhs.gov>; Coates, Nikita (CMS/CPI) <Nikita.Coates@cms.hhs.gov>; Mitchell, Dashe (CMS/CPI) <Dashe.Mitchell@cms.hhs.gov>; Tott, Karen (CMS/CPI) <Karen.Tott@cms.hhs.gov>; Stevenson, Bryant (CMS/CPI) <bryant.stevenson@cms.hhs.gov>; Oelschlaeger, Allison (CMS/OEDA) <Allison.Oelschlaeger@cms.hhs.gov>; Shatto, Andrew (CMS/OEDA) <Andrew.Shatto@cms.hhs.gov>; Hitchcock, Katherine (CMS/OEDA) <Katherine.Hitchcock@cms.hhs.gov>; Harper, Bernice (CMS/OEDA) <Bernice.Harper@cms.hhs.gov>; CMS Front Office - CCIIO Clearances <FrontOffice-CCIIOClearances@cms.hhs.gov>; Wu (he/him), Jeff (CMS/CCIIO) <Jeff.Wu@cms.hhs.gov>; Wilson, Lisa (CMS/CCIIO) <lisa.wilson@cms.hhs.gov>; Oconnor, Nancy (CMS/OPOLE) <Nancy.OConnor@cms.hhs.gov>; Rosta (she/her), Sara (CMS/CCIIO) <Sara.Rosta@cms.hhs.gov>; Arapi, Leslie (CMS/OPOLE) <Leslie.Arapi@cms.hhs.gov>; Frimpong, Janny (CMS/CCIIO) <Janny.Frimpong@cms.hhs.gov>; Brooks, Kiahana (CMS/CCIIO) <Kiahana.Brooks@cms.hhs.gov>; Cantwell, Kathleen (CMS/OSORA) <Kathleen.Cantwell@cms.hhs.gov>; Garcia, Vanessa (CMS/OSORA) <Vanessa.Garcia@cms.hhs.gov>; Jackson, Marilyn (CMS/OSORA) <Marilyn.Jackson@cms.hhs.gov>; Barnett Sherrill (She/Her), Alexis (CMS/OSORA) <Alexis.Sherrill@cms.hhs.gov>; Taylor, Isabel (CMS/OSORA) <Isabel.Taylor@cms.hhs.gov>; Palmer, Erin (CMS/OSORA) <erin.palmer@cms.hhs.gov>; Unruh, Patti (CMS/OSORA)

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Cc: CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

Subject: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

*****Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.*****

Please see attached internal gas for review. The informational bulletin is FYI ONLY. Thank you.

Comments Due: 1:00 PM ET Thursday, January 5, 2023

All: For your review and input. Concurrent HHS/CMS review.

Title: Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

Agency/Office: CMCS

Subject/Description: CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

COMMs Materials for Rollout: Internal Q&As

Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM

Requested Release date: 2/7/2023

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Message

From: Boston, Beverly (CMS/CMCS) <(b)(6)>
(b)(6)
Sent: 2/16/2023 6:22:35 PM
To: Gavens, Jay (CMS/CMCS) <(b)(6)>
(b)(6)
CC: Howe, Rory (CMS/CMCS) <(b)(6)>
(b)(6); Silanskis, Jeremy
(b)(6); Maccarroll, Amber
(b)(6)
Subject: FMRs Status as Background when we release the taxes CIB

Hi Jay,

The OCD wants to add some language on FMRs to the general background that they are sending to HHS and the WH. Can you update the below sentence on FMRs since 2021?

So for instance, we could say something along the lines of “over the last two years, CMS has issued over 25 FMRs to various states including CA, TX, FL, IN, NY, and many others.”

Thank you

Beverly

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:55 PM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hi Beverly – Thank you so, so much.

Regarding FMRs, I am trying to give people in HHS and the WH context that FMRs, related to any subject – not only taxes, are a regular course of business for CMS (it is not unique to FL, TX, and MO). So for instance, we could say something along the lines of “over the last two years, CMS has issued over 25 FMRs to various states including CA, TX, FL, IN, NY, and many others.”

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:46 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

COB today at the latest so that we can make sure everyone who needs to see the final does.

Also, are you posting it or do you need me to submit it? If so, I need to know where it goes. I'll also work on a listserv blurb draft for you to review, but that will come from the QA so should be an easy one.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Thursday, February 16, 2023 at 12:43 PM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Great. One more important question. We are confirming some areas of the CIB with OGC to do some tweaking of the language, and need to know what is the absolute timeframe by which you need the CIB for rollout?

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:06 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you, Beverly! We'll take a look at the reactive and clean up/finalize on our side/with OC. They will then send up to ASPA.

@Briskin, Perrie (CMS/CMCS) I'll send you the final version of the reactive to also update your thread with Rachel. And please see what Beverly included below in case you need anything else.

Thanks again for all of this Beverly!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Thursday, February 16, 2023 at 11:56 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>, Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hello,

Please see attached updates to the reactive and responses to the below questions. Perrie, please let me know exactly what you need on the new FMR Q, whether you want financing/taxes related FMRs since 2021 or all FMRs conducted since 2021? Thanks

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

Answer: Yes, as part of the FY2022 Financial Management workplan, we initiated an FMR in Florida to review two of nine state-directed payment pre-prints. The entrance conference for that FMR was held with the state on January 1/18/2022. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state. Prior to the FY2022 FMR, there had not been an FMR conducted in Florida for more than 10 years.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

Answer: We did not initiate an FMR in TX or MO on the same issue. The OIG is looking into Texas. On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County. Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit.

For Missouri, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG is conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists. We are conducting a focused review of the FRA tax as part of the quarterly expenditure review of the Form CMS-64 submission rather than an FMR because we have more detailed information regarding the pooling arrangement in Missouri than we currently do in Florida.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they can be requested as part of a FOIA.

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time.

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Thursday, February 16, 2023 9:28 AM

To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Good morning Jennifer/Perrie,

I will provide the reactive and responses to your Qs here shortly. I want to confirm with Rory on the Reactive whether we do want to be softer on the language around the loophole suggested by OL. I think their concern makes sense that if we are clarifying existing policy, should we be mentioning the loop hole issue. **Regarding the question below on FMRs, are you looking for the full list of FMG FMRs on all topics since 2021, not just related to financing and taxes?**

Beverly

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Sent: Thursday, February 16, 2023 5:53 AM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS)

<Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Hi Beverly – A few edits below. I am sorry for the rush, but may we please be sent answers by noon today?

1. What other states have received FMRs, on any other subjects, since January 2021?
2. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?
3. ~~Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?~~
 - a. ~~What is the status of TX and MO – either FMRs or OIGs? When did those start?~~
4. Are we doing a CMS-64 review in TX or is the OIG looking into Texas? What is the status of TX?
5. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on [Medicaid.gov](https://www.medicicaid.gov)?
6. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response.
 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

From: Briskin, Perrie (CMS/CMCS)

Sent: Wednesday, February 15, 2023 6:14 PM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Hi Beverly,

Do you have the final CIB reactive?

Thank you!

Best,
Perrie

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 10:56 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: Re: FL FMR?

Thank you!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Date: Wednesday, February 15, 2023 at 10:27 AM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Okay, we will review the OL Qs and I will also provide responses to Perrie's Q. I'll circle back.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:26 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

There are not

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From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:23:41 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Also, confirming... I saw OL comments to the CIB reactive, are there OGC comments?

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:05 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you! And yes that one sentence is what I was referring to so good to know Rory signed off. Also, Dan just mentioned in a meeting that he and Rory still have to talk more about the CIB itself so it's possible there may be more CIB changes.

Perrie – the one sentence and the FL paragraph below are good to go for your Rachel email.

Thank you again Beverly! We're almost there 😊

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 9:54 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Good morning (I was just typing a response...)

Please see attached **final CIB for release** and below “**reactive**” (is the reactive the same as a paragraph/ one sentence on FL? Rory did sign off) . Perrie, we will respond to each of the questions you posed but generally FMRs are not posted publicly anywhere only issued to the state (both draft and final). For MO, we are conducting a “focused” CMS-64 expenditure review to look at the state’s Federal Reimbursement Allowance tax and it’s pooling and distribution of funds for hospitals subject to the tax. The focused CMS-64 review can result in a deferral if we find issues. In addition, please see below plan for Friday’s rollout of the CIB. I will circle back with more direct responses to each question and any edits to the CIB reactive.

FL FMR Reactive Statement:

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida’s managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state’s operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida’s non-federal share. (b)(5)

(b)(5)

1. **ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs
 - Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida’s managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
 - Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
 - Friday 2/17 - **CIB RELEASED @3pm**
2. State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
 - On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
 - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 9:48 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Boston, Beverly (CMS/CMCS)

<Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: Re: FL FMR?

Hi Beverly –

Sorry, Perrie got confused about what was where (so much moving!) – you do have the paragraph. Additionally, one more item (sorry!). This morning we got edits to the reactive that I need FMG to approve and decide on.

Here's what we have with you and need back on the CIB/FL:

- The paragraph I sent yesterday morning re: FL
- The final CIB
- The one sentence reactive to FL that we need Rory to sign off on
- The new questions that Perrie sent this morning (below)
- The comments/edits to the CIB reactive (attached)

Can you please confirm with us that you have all of these and update us on the status of the items from yesterday?

Thank you for all of your help!

Jennifer

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Date: Wednesday, February 15, 2023 at 6:44 AM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

And apologies – you are not reviewing a paragraph from Jennifer. Jennifer let me know that you are drafting a paragraph summary for OCD to review. Thank you and sorry for the confusion!

From: Briskin, Perrie (CMS/CMCS)

Sent: Wednesday, February 15, 2023 6:21 AM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Hi Beverly – Good morning. I know you are reviewing a paragraph summary from Jennifer. In the meantime, a few more questions to support our colleagues in other parts of the department to understand this FMR:

1. Have we issued to Florida any other FMRs, on any other subjects, since January 2021? Or is this their first FMR since that time?
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start?
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response.
 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 9:46 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Tuesday, February 14, 2023 at 9:45 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

See attached Florida companion letter and FMR engagement letter that we will release to the state on Weds 2/22.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 9:39 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Okay, as soon as I get the document directly from Beverly I will do the summary. Shouldn't take long. She sent links I can't get access to.

Shanna – can you check to see if they work for you? I am wondering if it's a Mac thing for some reason.

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Date: Tuesday, February 14, 2023 at 9:36 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Correct – we need to send a 1 paragraph summary of the FL FMR, along with the reactive, to OC/ASPA/Rachel.

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 9:28 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you! Perrie, I think the FL one is the only one we have concern on from OA, yes?

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Monday, February 13, 2023 at 5:12 PM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Subject: RE: FL FMR?

Hi Jennifer/Shanna, (+Perrie)

There are a few **actions that will need to happen around the release of the taxes CIB** ... see below. I am attaching documents to help with the reactive statements that may need to be drafted around these issues. See below. I also set a call for tomorrow 10am to discuss so we avoid any hiccups.

- Friday 2/17 – prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a **Financial Management Review (FMR)** of Florida’s managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64 review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/21/2022 .
- Friday 2/17 - **CIB RELEASED**

State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please see below papers on both state actions regarding taxes:

Florida SDP FMR: SDP approval and Companion letters and JC briefing paper

[Approval Letter- FL Fee.IPH.OPH4 Renewal 20211001-20220930 AD Signed.pdf](#) [FL Companion Letter, 9-29-22.pdf](#) [EC-FM-2023-FL-01-D Engagement Letter DRAFT.docx](#)

Missouri Federal Reimbursement Allowance (FRA) hospital tax (1/18 JC Briefing Paper)

[Missouri FRA Companion Letter Response Paper Revised.docx](#)

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Monday, February 13, 2023 2:33 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Ah okay, I found some email traffic about it (where we were talking primarily about the CIB). I didn’t realize, I think, that this was tied to it. Is this a public document? How is it transmitted?

Also, can you send a copy? Will need it in case we need a reactive.

Thanks!

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Date: Monday, February 13, 2023 at 12:33 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: FL FMR?

Hi Beverly,

I was talking with Perrie and she was mentioning that there is also a FL FMR going out with the CIB on Friday. I don't think I had that tracking in my notes, but maybe I am mistaken. Perrie is concerned we may need a reactive. Can you send me any paper you have for it so I can check-in with OC?

Thanks much!

Jennifer

Jennifer Dorsey, MA, MPH

Health Communications Specialist

Office of the Center Director

Center for Medicaid and CHIP

Centers for Medicare & Medicaid

(b)(6)

(work cell)[FL Companion Letter, 9-29-22.pdf](#)

Message

From: Badaracco, Andrew (CMS/CMCS) (b)(6)
(b)(6)
Sent: 2/16/2023 6:50:33 PM
To: Boston, Beverly (CMS/CMCS) (b)(6)
(b)(6) Thompson, Christopher
(b)(6) Gavens, Jay
(b)(6) Fan, Kristin (CMS/CMCS)
(b)(6) Lane, Robert
(b)(6) Barraza, Leticia
(b)(6) Curry, Celestine
(b)(6) Ferguson, Dorothy
(b)(6) Maccarroll, Amber
(b)(6) Silanskis, Jeremy
(b)(6) Howe, Rory (CMS/CMCS)

Subject: RE: RE: DUE COB THURS 2/16: GAO Priority Letter and DOF Report Follow Up Requests

Hey Beverly –

DRP provided responses in the Excel file.

Thanks!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Monday, February 13, 2023 9:13 AM
To: Thompson, Christopher (CMS/CMCS) <Christopher.Thompson@cms.hhs.gov>; Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Lane, Robert (CMS/CMCS) <Robert.Lane@cms.hhs.gov>; Barraza, Leticia (CMS/CMCS) <Leticia.Barraza@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Subject: DUE COB THURS 2/16: GAO Priority Letter and DOF Report Follow Up Requests

Good morning,

We received GAO open recommendations for update in the below SP link as follow → [Open CAP Recommendations](#)

- **Row 6:DRP-** Updates needed on the status supplement payments in MBES
- **Row 7:DRP –** Updates needed on NPI data in the MBES and MFAR (I did provide language and the link to the withdrawn MFAR rule)

- **Row 8:Jay/Rory/Amber/Jeremy** – National Risk assessment (**I did provide language around strategy to backfill resources based on workload and also tied in FMRs to focus on high risk areas**)
- **Row 11:DRP** – Updates to Qs on CAA guidance linking supplemental payments to Medicaid services
- **Row 12:Jay/DFOs:** Updates on status of states’ corrected reporting on PCS expenditures in the CMS-64
- **Row 15: Jay/DFOs** – 2023 Updates to previous status of FMR. **Please FMR update spreadsheet here**
→ [Status of FMRs](#)

Note to reviewers: I plan to raise concerns with the CAPs coordinators in OFM (Audit Review Team) that in cases where we have met the recommendation, i.e. where the GAO recommended that we issue Guidance to address the distribution of supplemental payments, the CAA guidance we issued, should have been enough to close the recommendations. Instead, the GAO is now submitting several questions on portions of the guidance which is outside of the 2016 audit finding.

Thanks

Beverly

From: Mannix, Norma (CMS/CMCS) <norma.mannix@cms.hhs.gov>
Sent: Thursday, February 9, 2023 12:55 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: CMS CMCS_CAPS <CMCS_CAPS@cms.hhs.gov>; Mannix, Norma (CMS/CMCS) <norma.mannix@cms.hhs.gov>; Pearson, Annette (CMS/CMCS) <Annette.Pearson@cms.hhs.gov>; Taylor, Kenneth (CMS/CMCS) <Kenneth.Taylor@cms.hhs.gov>; Kassel, Adeena (CMS/CMCS) <Adeena.Kassel@CMS.hhs.gov>; Gilmore, Shontavia (CMS/CMCS) <Shontavia.Gilmore@cms.hhs.gov>
Subject: FW: Update Due 1/12/23 GAO Priority Letter and DOF Report Follow Up Requests

Hello, Beverly,

OFM is pinging DOES about the responses which are overdue. Can you give us an update on when FMG will return your responses?

Many thanks,
 Norma for the CAPs Team

From: CMS CMCS_CAPS <CMCS_CAPS@cms.hhs.gov>
Sent: Thursday, January 12, 2023 2:03 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Guarisco, Victoria (CMS/CMCS) <Victoria.Guarisco@cms.hhs.gov>; Hill, Elizabeth (CMS/CMCS) <Elizabeth.Hill@cms.hhs.gov>; Smith, Raven (CMS/CMCS) <Raven.Smith@cms.hhs.gov>
Cc: Taylor, Kenneth (CMS/CMCS) <Kenneth.Taylor@cms.hhs.gov>; Mannix, Norma (CMS/CMCS) <norma.mannix@cms.hhs.gov>; Kassel, Adeena (CMS/CMCS) <Adeena.Kassel@CMS.hhs.gov>; Gilmore, Shontavia (CMS/CMCS) <Shontavia.Gilmore@cms.hhs.gov>
Subject: FW: Update Due 1/12/23 GAO Priority Letter and DOF Report Follow Up Requests

Good Afternoon,

Previously we sent the attached document for updates by 1/12. OFM has updated this document to include additional recommendations. These additional recommendations can be found starting with line 11 and there are 5 new recommendations. The GAO is providing follow up questions on these recommendations. There is also a separate spreadsheet for GAO-21-17 FMR questions. Please review and provide your response in Column “G” **NLT 1/19/2023**.

Also attached is the response we received today from DSG requesting FMG input from the original request.

If you have any questions or need assistance please contact the OSG CAPs team.

Thank you,
Annette Pearson
CMCS/OSG/DOES
410-786-6858

From: CMS CMCS_CAPS
Sent: Friday, January 6, 2023 11:35 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Guarisco, Victoria (CMS/CMCS) <Victoria.Guarisco@cms.hhs.gov>
Cc: Mannix, Norma (CMS/CMCS) <norma.mannix@cms.hhs.gov>; Kassel, Adeena (CMS/CMCS) <Adeena.Kassel@CMS.hhs.gov>; Gilmore, Shontavia (CMS/CMCS) <Shontavia.Gilmore@cms.hhs.gov>; Taylor, Kenneth (CMS/CMCS) <Kenneth.Taylor@cms.hhs.gov>; CMS CMCS_CAPS <CMCS_CAPS@cms.hhs.gov>
Subject: Update Due 1/12/23 GAO Priority Letter and DOF Report Follow Up Requests

Good Afternoon DSG/FMG,

The attached spreadsheet identifies the GAO Priority Letter and DOG Report recommendations. The GAO is providing follow up questions on these recommendations. Please review and provide your responses in Column "G" to OSG **NLT Thursday, 1/12/23**.

If you have any questions or need assistance please contact OSG's CAPs team.

Thank you,
Annette Pearson
CMCS/OSG/DOES
410-786-6858

Message

From: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov> (b)(6)
Sent: 2/16/2023 7:10:17 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov> (b)(6)
CC: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov> (b)(6); Silanskis, Jeremy <Jeremy.Silanskis@cms.hhs.gov> (b)(6); Maccarroll, Amber <Amber.MacCarroll@cms.hhs.gov> (b)(6)
Subject: RE: RE: FMRs Status as Background when we release the taxes CIB

I just counted. In the last 2-years (during 21 & 22), we have issued 32 FMRs (keep in mind, 10 of those were letters to the state with no findings, or the findings were resolved (state refunded FFP, or provided missing support, etc.) but the reviews were performed). The states included WA, CA, MT, IA, TX, LA, NM, MN, SC, DC, NY, MO, AR, TN, VA, ID, OK, MA, OR, CO, KY, ME, CT. (guess take a pick and add some from the list, I picked a mixture of big, medium and small state?)

Over the last two years, CMS has issued 32 FMRs on various topics in various states including, AR, CA, DC, IA, NY, TX, and many others.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Thursday, February 16, 2023 1:23 PM
To: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>
Subject: FMRs Status as Background when we release the taxes CIB

Hi Jay,

The OCD wants to add some language on FMRs to the general background that they are sending to HHS and the WH. Can you update the below sentence on FMRs since 2021?

So for instance, we could say something along the lines of “over the last two years, CMS has issued over 25 FMRs to various states including CA, TX, FL, IN, NY, and many others.”

Thank you

Beverly

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:55 PM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hi Beverly – Thank you so, so much.

Regarding FMRs, I am trying to give people in HHS and the WH context that FMRs, related to any subject – not only taxes, are a regular course of business for CMS (it is not unique to FL, TX, and MO). So for instance, we could say something along the lines of “over the last two years, CMS has issued over 25 FMRs to various states including CA, TX, FL, IN, NY, and many others.”

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:46 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

COB today at the latest so that we can make sure everyone who needs to see the final does.

Also, are you posting it or do you need me to submit it? If so, I need to know where it goes. I'll also work on a listserv blurb draft for you to review, but that will come from the QA so should be an easy one.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Thursday, February 16, 2023 at 12:43 PM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Great. One more important question. We are confirming some areas of the CIB with OGC to do some tweaking of the language, and need to know what is the absolute timeframe by which you need the CIB for rollout?

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:06 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you, Beverly! We'll take a look at the reactive and clean up/finalize on our side/with OC. They will then send up to ASPA.

@Briskin, Perrie (CMS/CMCS) I'll send you the final version of the reactive to also update your thread with Rachel. And please see what Beverly included below in case you need anything else.

Thanks again for all of this Beverly!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Thursday, February 16, 2023 at 11:56 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>, Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hello,

Please see attached updates to the reactive and responses to the below questions. Perrie, please let me know exactly what you need on the new FMR Q, whether you want financing/taxes related FMRs since 2021 or all FMRs conducted since 2021? Thanks

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

Answer: Yes, as part of the FY2022 Financial Management workplan, we initiated an FMR in Florida to review two of nine state-directed payment pre-prints. The entrance conference for that FMR was held with the state on January 1/18/2022. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state. Prior to the FY2022 FMR, there had not been an FMR conducted in Florida for more than 10 years.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

Answer: We did not initiate an FMR in TX or MO on the same issue. The OIG is looking into Texas. On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit.

For Missouri, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG is conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists. We are conducting a focused review of the FRA tax as part of the quarterly expenditure review of the Form CMS-64 submission rather than an FMR because we have more detailed information regarding the pooling arrangement in Missouri than we currently do in Florida.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they can be requested as part of a FOIA.

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time.

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Thursday, February 16, 2023 9:28 AM

To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Good morning Jennifer/Perrie,

I will provide the reactive and responses to your Qs here shortly. I want to confirm with Rory on the Reactive whether we do want to be softer on the language around the loophole suggested by OL. I think their concern makes sense that if we are clarifying existing policy, should we be mentioning the loop hole issue. **Regarding the question below on FMRs, are you looking for the full list of FMG FMRs on all topics since 2021, not just related to financing and taxes?**

Beverly

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Sent: Thursday, February 16, 2023 5:53 AM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Hi Beverly – A few edits below. I am sorry for the rush, but may we please be sent answers by noon today?

1. What other states have received FMRs, on any other subjects, since January 2021?
2. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?
3. ~~Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?~~
 - a. ~~What is the status of TX and MO – either FMRs or OIGs? When did those start?~~
4. Are we doing a CMS-64 review in TX or is the OIG looking into Texas? What is the status of TX?
5. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
6. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response.
 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

From: Briskin, Perrie (CMS/CMCS)

Sent: Wednesday, February 15, 2023 6:14 PM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Hi Beverly,

Do you have the final CIB reactive?

Thank you!

Best,
Perrie

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:56 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 10:27 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Okay, we will review the OL Qs and I will also provide responses to Perrie's Q. I'll circle back.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:26 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

There are not

Get [Outlook for iOS](#)

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:23:41 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Also, confirming... I saw OL comments to the CIB reactive, are there OGC comments?

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:05 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you! And yes that one sentence is what I was referring to so good to know Rory signed off. Also, Dan just mentioned in a meeting that he and Rory still have to talk more about the CIB itself so it's possible there may be more CIB changes.

Perrie – the one sentence and the FL paragraph below are good to go for your Rachel email.

Thank you again Beverly! We're almost there 😊

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 9:54 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Good morning (I was just typing a response...)

Please see attached **final CIB for release** and below “**reactive**” (is the reactive the same as a paragraph/ one sentence on FL? Rory did sign off) . Perrie, we will respond to each of the questions you posed but generally FMRs are not posted publicly anywhere only issued to the state (both draft and final). For MO, we are conducting a “focused” CMS-64 expenditure review to look at the state’s Federal Reimbursement Allowance tax and it’s pooling and distribution of funds for hospitals subject to the tax. The focused CMS-64 review can result in a deferral if we find issues. In addition, please see below plan for Friday’s rollout of the CIB. I will circle back with more direct responses to each question and any edits to the CIB reactive.

FL FMR Reactive Statement:

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida’s managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state’s operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida’s non-federal share. (b)(5)

(b)(5)

1. **ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs
 - Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR) of Florida’s managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.**
 - Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64 review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .**
 - Friday 2/17 - **CIB RELEASED @3pm**

2. State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
 - On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
 - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 9:48 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Hi Beverly –

Sorry, Perrie got confused about what was where (so much moving!) – you do have the paragraph. Additionally, one more item (sorry!). This morning we got edits to the reactive that I need FMG to approve and decide on.

Here's what we have with you and need back on the CIB/FL:

- The paragraph I sent yesterday morning re: FL
- The final CIB
- The one sentence reactive to FL that we need Rory to sign off on
- The new questions that Perrie sent this morning (below)
- The comments/edits to the CIB reactive (attached)

Can you please confirm with us that you have all of these and update us on the status of the items from yesterday?

Thank you for all of your help!

Jennifer

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 6:44 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

And apologies – you are not reviewing a paragraph from Jennifer. Jennifer let me know that you are drafting a paragraph summary for OCD to review. Thank you and sorry for the confusion!

From: Briskin, Perrie (CMS/CMCS)
Sent: Wednesday, February 15, 2023 6:21 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hi Beverly – Good morning. I know you are reviewing a paragraph summary from Jennifer. In the meantime, a few more questions to support our colleagues in other parts of the department to understand this FMR:

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start?
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state’s response to any findings, observations, and recommendations including CMS comments to the state’s response.
 - b. If the state’s response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 9:46 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Tuesday, February 14, 2023 at 9:45 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

See attached Florida companion letter and FMR engagement letter that we will release to the state on Weds 2/22.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 9:39 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Okay, as soon as I get the document directly from Beverly I will do the summary. Shouldn’t take long. She sent links I can’t get access to.

Shanna – can you check to see if they work for you? I am wondering if it's a Mac thing for some reason.

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Date: Tuesday, February 14, 2023 at 9:36 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Correct – we need to send a 1 paragraph summary of the FL FMR, along with the reactive, to OC/ASPA/Rachel.

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 9:28 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you! Perrie, I think the FL one is the only one we have concern on from OA, yes?

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Monday, February 13, 2023 at 5:12 PM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Subject: RE: FL FMR?

Hi Jennifer/Shanna, (+Perrie)

There are a few **actions that will need to happen around the release of the taxes CIB** ... see below. I am attaching documents to help with the reactive statements that may need to be drafted around these issues. See below. I also set a call for tomorrow 10am to discuss so we avoid any hiccups.

- Friday 2/17 – prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a **Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64 review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/21/2022 .
- Friday 2/17 - **CIB RELEASED**

State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please see below papers on both state actions regarding taxes:

Florida SDP FMR: SDP approval and Companion letters and JC briefing paper

Missouri Federal Reimbursement Allowance (FRA) hospital tax (1/18 JC Briefing Paper)

Missouri FRA Companion Letter Response Paper Revised.docx

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Sent: Monday, February 13, 2023 2:33 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: Re: FL FMR?

Ah okay, I found some email traffic about it (where we were talking primarily about the CIB). I didn't realize, I think, that this was tied to it. Is this a public document? How is it transmitted?

Also, can you send a copy? Will need it in case we need a reactive.

Thanks!

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Date: Monday, February 13, 2023 at 12:33 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: FL FMR?

Hi Beverly,

I was talking with Perrie and she was mentioning that there is also a FL FMR going out with the CIB on Friday. I don't think I had that tracking in my notes, but maybe I am mistaken. Perrie is concerned we may need a reactive. Can you send me any paper you have for it so I can check-in with OC?

Thanks much!

Jennifer

Jennifer Dorsey, MA, MPH

Health Communications Specialist

Office of the Center Director

Center for Medicaid and CHIP

Centers for Medicare & Medicaid

(b)(6)

work cell)FL Companion Letter, 9-29-22.pdf

Message

From: Boston, Beverly (CMS/CMCS) <(b)(6)>
(b)(6)
Sent: 2/16/2023 8:05:36 PM
To: Howe, Rory (CMS/CMCS) <(b)(6)>
(b)(6) Silanskis, Jeremy
Maccarroll, Amber
Subject: RE: RE: RORY/AMBER/JEREMY: Taxes Listserv Language

I returned to the OCD. Thanks!

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Thursday, February 16, 2023 2:55 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>
Subject: RE: RORY/AMBER/JEREMY: Taxes Listserv Language

Please see attached some minor suggested edits on the Listserv language.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Thursday, February 16, 2023 1:03 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>
Subject: RORY/AMBER/JEREMY: Taxes Listserv Language

Hello,

I am running all of the Taxes CIB items by you since we want to be sure that the language is totally what we want to message. Please let me know if you have any edits to the attached Listserv email cover language.

Thanks

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:59 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Beverly – attached is the listserv draft for you to review. It's directly from the QA first question. Thanks!

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Date: Thursday, February 16, 2023 at 12:46 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

COB today at the latest so that we can make sure everyone who needs to see the final does.

Also, are you posting it or do you need me to submit it? If so, I need to know where it goes. I'll also work on a listserv blurb draft for you to review, but that will come from the QA so should be an easy one.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Thursday, February 16, 2023 at 12:43 PM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Great. One more important question. We are confirming some areas of the CIB with OGC to do some tweaking of the language, and need to know what is the absolute timeframe by which you need the CIB for rollout?

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:06 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you, Beverly! We'll take a look at the reactive and clean up/finalize on our side/with OC. They will then send up to ASPA.

@Briskin, Perrie (CMS/CMCS) I'll send you the final version of the reactive to also update your thread with Rachel. And please see what Beverly included below in case you need anything else.

Thanks again for all of this Beverly!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Thursday, February 16, 2023 at 11:56 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>, Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hello,

Please see attached updates to the reactive and responses to the below questions. Perrie, please let me know exactly what you need on the new FMR Q, whether you want financing/taxes related FMRs since 2021 or all FMRs conducted since 2021? Thanks

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

Answer: Yes, as part of the FY2022 Financial Management workplan, we initiated an FMR in Florida to review two of nine state-directed payment pre-prints. The entrance conference for that FMR was held with the state on January 1/18/2022. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state. Prior to the FY2022 FMR, there had not been an FMR conducted in Florida for more than 10 years.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

Answer: We did not initiate an FMR in TX or MO on the same issue. The OIG is looking into Texas. On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit.

For Missouri, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG is conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists. We are conducting a focused review of the FRA tax as part of the quarterly expenditure review of the Form CMS-64 submission rather than an FMR because we have more detailed information regarding the pooling arrangement in Missouri than we currently do in Florida.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they can be requested as part of a FOIA.

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time.

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Thursday, February 16, 2023 9:28 AM

To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Good morning Jennifer/Perrie,

I will provide the reactive and responses to your Qs here shortly. I want to confirm with Rory on the Reactive whether we do want to be softer on the language around the loophole suggested by OL. I think their concern makes sense that if we are clarifying existing policy, should we be mentioning the loop hole issue. **Regarding the question below on FMRs, are you looking for the full list of FMG FMRs on all topics since 2021, not just related to financing and taxes?**

Beverly

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Sent: Thursday, February 16, 2023 5:53 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hi Beverly – A few edits below. I am sorry for the rush, but may we please be sent answers by noon today?

1. What other states have received FMRs, on any other subjects, since January 2021?
2. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?
3. ~~Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?~~
 - a. ~~What is the status of TX and MO — either FMRs or OIGs? When did those start?~~
4. Are we doing a CMS-64 review in TX or is the OIG looking into Texas? What is the status of TX?
5. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
6. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state’s response to any findings, observations, and recommendations including CMS comments to the state’s response.
 - b. If the state’s response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

From: Briskin, Perrie (CMS/CMCS)
Sent: Wednesday, February 15, 2023 6:14 PM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hi Beverly,

Do you have the final CIB reactive?

Thank you!

Best,
Perrie

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:56 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 10:27 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Okay, we will review the OL Qs and I will also provide responses to Perrie's Q. I'll circle back.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:26 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

There are not

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From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:23:41 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Also, confirming... I saw OL comments to the CIB reactive, are there OGC comments?

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:05 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you! And yes that one sentence is what I was referring to so good to know Rory signed off. Also, Dan just mentioned in a meeting that he and Rory still have to talk more about the CIB itself so it's possible there may be more CIB changes.

Perrie – the one sentence and the FL paragraph below are good to go for your Rachel email.

Thank you again Beverly! We're almost there 😊

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 9:54 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Good morning (I was just typing a response...)

Please see attached **final CIB for release** and below “reactive” (is the reactive the same as a paragraph/ one sentence on FL? Rory did sign off) . Perrie, we will respond to each of the questions you posed but generally FMRs are not posted publicly anywhere only issued to the state (both draft and final). For MO, we are conducting a “focused” CMS-64 expenditure review to look at the state’s Federal Reimbursement Allowance tax and it’s pooling and distribution of funds for hospitals subject to the tax. The focused CMS-64 review can result in a deferral if we find issues. In addition, please see below plan for Friday’s rollout of the CIB. I will circle back with more direct responses to each question and any edits to the CIB reactive.

FL FMR Reactive Statement:

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida’s managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state’s operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida’s non-federal share. (b)(5)

(b)(5)

1. **ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs
 - Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida’s managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
 - Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
 - Friday 2/17 - **CIB RELEASED @3pm**
2. State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
 - On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
 - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 9:48 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Hi Beverly –

Sorry, Perrie got confused about what was where (so much moving!) – you do have the paragraph. Additionally, one more item (sorry!). This morning we got edits to the reactive that I need FMG to approve and decide on.

Here's what we have with you and need back on the CIB/FL:

- The paragraph I sent yesterday morning re: FL
- The final CIB
- The one sentence reactive to FL that we need Rory to sign off on
- The new questions that Perrie sent this morning (below)
- The comments/edits to the CIB reactive (attached)

Can you please confirm with us that you have all of these and update us on the status of the items from yesterday?

Thank you for all of your help!

Jennifer

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 6:44 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

And apologies – you are not reviewing a paragraph from Jennifer. Jennifer let me know that you are drafting a paragraph summary for OCD to review. Thank you and sorry for the confusion!

From: Briskin, Perrie (CMS/CMCS)
Sent: Wednesday, February 15, 2023 6:21 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hi Beverly – Good morning. I know you are reviewing a paragraph summary from Jennifer. In the meantime, a few more questions to support our colleagues in other parts of the department to understand this FMR:

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start?
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
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To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Tuesday, February 14, 2023 at 9:45 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

See attached Florida companion letter and FMR engagement letter that we will release to the state on Weds 2/22.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 9:39 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Okay, as soon as I get the document directly from Beverly I will do the summary. Shouldn’t take long. She sent links I can’t get access to.

Shanna – can you check to see if they work for you? I am wondering if it’s a Mac thing for some reason.

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Date: Tuesday, February 14, 2023 at 9:36 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Boston, Beverly (CMS/CMCS)

<Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Correct – we need to send a 1 paragraph summary of the FL FMR, along with the reactive, to OC/ASPA/Rachel.

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 9:28 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Subject: Re: FL FMR?

Thank you! Perrie, I think the FL one is the only one we have concern on from OA, yes?

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Date: Monday, February 13, 2023 at 5:12 PM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Subject: RE: FL FMR?

Hi Jennifer/Shanna, (+Perrie)

There are a few **actions that will need to happen around the release of the taxes CIB** ... see below. I am attaching documents to help with the reactive statements that may need to be drafted around these issues. See below. I also set a call for tomorrow 10am to discuss so we avoid any hiccups.

- Friday 2/17 – prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a **Financial Management Review (FMR)** of Florida’s managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64 review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/21/2022 .
- Friday 2/17 - **CIB RELEASED**

State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please see below papers on both state actions regarding taxes:

Florida SDP FMR: SDP approval and Companion letters and JC briefing paper

Approval Letter- FL Fee.IPH.OPH4 Renewal 20211001-20220930 AD Signed.pdf FL Companion Letter, 9-29-22.pdf EC-FM-2023-FL-01-D Engagement Letter DRAFT.docx

Missouri Federal Reimbursement Allowance (FRA) hospital tax (1/18 JC Briefing Paper)

Missouri FRA Companion Letter Response Paper Revised.docx

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Monday, February 13, 2023 2:33 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Ah okay, I found some email traffic about it (where we were talking primarily about the CIB). I didn't realize, I think, that this was tied to it. Is this a public document? How is it transmitted?

Also, can you send a copy? Will need it in case we need a reactive.

Thanks!

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Date: Monday, February 13, 2023 at 12:33 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: FL FMR?

Hi Beverly,

I was talking with Perrie and she was mentioning that there is also a FL FMR going out with the CIB on Friday. I don't think I had that tracking in my notes, but maybe I am mistaken. Perrie is concerned we may need a reactive. Can you send me any paper you have for it so I can check-in with OC?

Thanks much!
Jennifer

Jennifer Dorsey, MA, MPH

Health Communications Specialist

Office of the Center Director

Center for Medicaid and CHIP

Centers for Medicare & Medicaid

(b)(6) (work cell) [FL Companion Letter, 9-29-22.pdf](#)

Message

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov> (b)(6)
Sent: 2/16/2023 8:15:51 PM (b)(6)
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov> (b)(6)
(b)(6) Thomas, Douglas
CC: Maccarroll, Amber (CMS/CMCS) [/o=ExchangeLabs/ou=Exchange Administrative Group] (b)(6)
(b)(6) Silanskis, Jeremy
(b)(6) Clark, Jennifer
(b)(6) Goldstein, Stuart
(b)(6) Arnold, Charlie

Subject: Taxes CIB for 2/17 Release
Attachments: Healthcare Related Taxes CIB OGC OL OMB CLEAN 2-3-23 FMG 2-16 (003).docx

+Doug Thomas

Thanks Rory. I removed the watermark and added tomorrow's date. Doug would you be able to 508 the attached taxes CIB in the next hour or so?

Please let me know

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Thursday, February 16, 2023 2:56 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>
Subject: RE: FL FMR?

Please see attached the final CIB. Thanks, Beverly.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:50 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Subject: FW: FL FMR?

See below. Need CIB by COB today.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:46 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

COB today at the latest so that we can make sure everyone who needs to see the final does.

Also, are you posting it or do you need me to submit it? If so, I need to know where it goes. I'll also work on a listserv blurb draft for you to review, but that will come from the QA so should be an easy one.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Thursday, February 16, 2023 at 12:43 PM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Great. One more important question. We are confirming some areas of the CIB with OGC to do some tweaking of the language, and need to know what is the absolute timeframe by which you need the CIB for rollout?

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:06 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you, Beverly! We'll take a look at the reactive and clean up/finalize on our side/with OC. They will then send up to ASPA.

@Briskin, Perrie (CMS/CMCS) I'll send you the final version of the reactive to also update your thread with Rachel. And please see what Beverly included below in case you need anything else.

Thanks again for all of this Beverly!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Thursday, February 16, 2023 at 11:56 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>, Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hello,

Please see attached updates to the reactive and responses to the below questions. Perrie, please let me know exactly what you need on the new FMR Q, whether you want financing/taxes related FMRs since 2021 or all FMRs conducted since 2021? Thanks

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

Answer: Yes, as part of the FY2022 Financial Management workplan, we initiated an FMR in Florida to review two of nine state-directed payment pre-prints. The entrance conference for that FMR was held with the state on January 1/18/2022. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state. Prior to the FY2022 FMR, there had not been an FMR conducted in Florida for more than 10 years.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

Answer: We did not initiate an FMR in TX or MO on the same issue. The OIG is looking into Texas. On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit.

For Missouri, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG is conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists. We are conducting a focused review of the FRA tax as part of the quarterly expenditure review of the Form CMS-64 submission rather than an FMR because we have more detailed information regarding the pooling arrangement in Missouri than we currently do in Florida.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they can be requested as part of a FOIA.

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time.

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Thursday, February 16, 2023 9:28 AM

To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Good morning Jennifer/Perrie,

I will provide the reactive and responses to your Qs here shortly. I want to confirm with Rory on the Reactive whether we do want to be softer on the language around the loophole suggested by OL. I think their concern makes sense that if

we are clarifying existing policy, should we be mentioning the loop hole issue. **Regarding the question below on FMRs, are you looking for the full list of FMG FMRs on all topics since 2021, not just related to financing and taxes?**

Beverly

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Sent: Thursday, February 16, 2023 5:53 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hi Beverly – A few edits below. I am sorry for the rush, but may we please be sent answers by noon today?

1. What other states have received FMRs, on any other subjects, since January 2021?
2. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?
3. ~~Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?~~
 - a. ~~What is the status of TX and MO – either FMRs or OIGs? When did those start?~~
4. Are we doing a CMS-64 review in TX or is the OIG looking into Texas? What is the status of TX?
5. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
6. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state’s response to any findings, observations, and recommendations including CMS comments to the state’s response.
 - b. If the state’s response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

From: Briskin, Perrie (CMS/CMCS)
Sent: Wednesday, February 15, 2023 6:14 PM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hi Beverly,

Do you have the final CIB reactive?

Thank you!

Best,
Perrie

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:56 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 10:27 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Okay, we will review the OL Qs and I will also provide responses to Perrie's Q. I'll circle back.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:26 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

There are not

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From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:23:41 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Also, confirming... I saw OL comments to the CIB reactive, are there OGC comments?

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:05 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you! And yes that one sentence is what I was referring to so good to know Rory signed off. Also, Dan just mentioned in a meeting that he and Rory still have to talk more about the CIB itself so it's possible there may be more CIB changes.

Perrie – the one sentence and the FL paragraph below are good to go for your Rachel email.

Thank you again Beverly! We're almost there 😊

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 9:54 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Good morning (I was just typing a response...)

Please see attached **final CIB for release** and below “**reactive**” (is the reactive the same as a paragraph/ one sentence on FL? Rory did sign off) . Perrie, we will respond to each of the questions you posed but generally FMRs are not posted publicly anywhere only issued to the state (both draft and final). For MO, we are conducting a “focused” CMS-64 expenditure review to look at the state’s Federal Reimbursement Allowance tax and it’s pooling and distribution of funds for hospitals subject to the tax. The focused CMS-64 review can result in a deferral if we find issues. In addition, please see below plan for Friday’s rollout of the CIB. I will circle back with more direct responses to each question and any edits to the CIB reactive.

FL FMR Reactive Statement:

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida’s managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state’s operation of and supervision over its Local Provider Participation Fund, (LPPF) health care-related tax program as a source of Florida’s non-federal share. (b)(5)

(b)(5)

1. **ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs
 - Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR) of Florida’s managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.**
 - Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64 review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .**
 - Friday 2/17 - **CIB RELEASED @3pm**

2. State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
 - On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
 - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 9:48 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Hi Beverly –

Sorry, Perrie got confused about what was where (so much moving!) – you do have the paragraph. Additionally, one more item (sorry!). This morning we got edits to the reactive that I need FMG to approve and decide on.

Here's what we have with you and need back on the CIB/FL:

- The paragraph I sent yesterday morning re: FL
- The final CIB
- The one sentence reactive to FL that we need Rory to sign off on
- The new questions that Perrie sent this morning (below)
- The comments/edits to the CIB reactive (attached)

Can you please confirm with us that you have all of these and update us on the status of the items from yesterday?

Thank you for all of your help!

Jennifer

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 6:44 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

And apologies – you are not reviewing a paragraph from Jennifer. Jennifer let me know that you are drafting a paragraph summary for OCD to review. Thank you and sorry for the confusion!

From: Briskin, Perrie (CMS/CMCS)
Sent: Wednesday, February 15, 2023 6:21 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hi Beverly – Good morning. I know you are reviewing a paragraph summary from Jennifer. In the meantime, a few more questions to support our colleagues in other parts of the department to understand this FMR:

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start?
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state’s response to any findings, observations, and recommendations including CMS comments to the state’s response.
 - b. If the state’s response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 9:46 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Tuesday, February 14, 2023 at 9:45 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

See attached Florida companion letter and FMR engagement letter that we will release to the state on Weds 2/22.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 9:39 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Okay, as soon as I get the document directly from Beverly I will do the summary. Shouldn’t take long. She sent links I can’t get access to.

Shanna – can you check to see if they work for you? I am wondering if it’s a Mac thing for some reason.

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Date: Tuesday, February 14, 2023 at 9:36 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Correct – we need to send a 1 paragraph summary of the FL FMR, along with the reactive, to OC/ASPA/Rachel.

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 9:28 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Subject: Re: FL FMR?

Thank you! Perrie, I think the FL one is the only one we have concern on from OA, yes?

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Date: Monday, February 13, 2023 at 5:12 PM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS)

<Perrie.Briskin@cms.hhs.gov>

Subject: RE: FL FMR?

Hi Jennifer/Shanna, (+Perrie)

There are a few **actions that will need to happen around the release of the taxes CIB** ... see below. I am attaching documents to help with the reactive statements that may need to be drafted around these issues. See below. I also set a call for tomorrow 10am to discuss so we avoid any hiccups.

- Friday 2/17 – prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a **Financial Management Review (FMR)** of Florida’s managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64 review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/21/2022 .
- Friday 2/17 - **CIB RELEASED**

State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please see below papers on both state actions regarding taxes:

Florida SDP FMR: SDP approval and Companion letters and JC briefing paper

[Approval Letter- FL Fee.IPH.OPH4 Renewal 20211001-20220930 AD Signed.pdf](#) [FL Companion Letter, 9-29-22.pdf](#) [EC-FM-2023-FL-01-D Engagement Letter DRAFT.docx](#)

Missouri Federal Reimbursement Allowance (FRA) hospital tax (1/18 JC Briefing Paper)

[Missouri FRA Companion Letter Response Paper Revised.docx](#)

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Sent: Monday, February 13, 2023 2:33 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: Re: FL FMR?

Ah okay, I found some email traffic about it (where we were talking primarily about the CIB). I didn't realize, I think, that this was tied to it. Is this a public document? How is it transmitted?

Also, can you send a copy? Will need it in case we need a reactive.

Thanks!

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Date: Monday, February 13, 2023 at 12:33 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: FL FMR?

Hi Beverly,

I was talking with Perrie and she was mentioning that there is also a FL FMR going out with the CIB on Friday. I don't think I had that tracking in my notes, but maybe I am mistaken. Perrie is concerned we may need a reactive. Can you send me any paper you have for it so I can check-in with OC?

Thanks much!

Jennifer

Jennifer Dorsey, MA, MPH

Health Communications Specialist

Office of the Center Director

Center for Medicaid and CHIP

Centers for Medicare & Medicaid

(b)(6) (work cell) [FL Companion Letter, 9-29-22.pdf](#)

Message

From: Thomas, Douglas (CMS/CMCS) (b)(6)
(b)(6)
Sent: 2/16/2023 8:32:30 PM
To: Boston, Beverly (CMS/CMCS) (b)(6)
(b)(6) Howe, Rory (CMS/CMCS)
CC: Maccarroll, Amber (CMS/CMCS) (b)(6)
(b)(6) Silanskis, Jeremy
Clark, Jennifer
Goldstein, Stuart
Arnold, Charlie
Subject: RE: RE: Taxes CIB for 2/17 Release
Attachments: Healthcare Related Taxes CIB OGC OL OMB CLEAN 2-3-23 FMG 2-16-2023-508-dat.pdf

Beverly,
Here is the 508ed version. Nothing too difficult with this one.
Doug

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Thursday, February 16, 2023 3:16 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Thomas, Douglas (CMS/CMCS) <Douglas.Thomas@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>
Subject: Taxes CIB for 2/17 Release

+Doug Thomas

Thanks Rory. I removed the watermark and added tomorrow's date. Doug would you be able to 508 the attached taxes CIB in the next hour or so?

Please let me know

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Thursday, February 16, 2023 2:56 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>
Subject: RE: FL FMR?

Please see attached the final CIB. Thanks, Beverly.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:50 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Subject: FW: FL FMR?

See below. Need CIB by COB today.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:46 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

COB today at the latest so that we can make sure everyone who needs to see the final does.

Also, are you posting it or do you need me to submit it? If so, I need to know where it goes. I'll also work on a listserv blurb draft for you to review, but that will come from the QA so should be an easy one.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Thursday, February 16, 2023 at 12:43 PM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Great. One more important question. We are confirming some areas of the CIB with OGC to do some tweaking of the language, and need to know what is the absolute timeframe by which you need the CIB for rollout?

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:06 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you, Beverly! We'll take a look at the reactive and clean up/finalize on our side/with OC. They will then send up to ASPA.

@Briskin, Perrie (CMS/CMCS) I'll send you the final version of the reactive to also update your thread with Rachel. And please see what Beverly included below in case you need anything else.

Thanks again for all of this Beverly!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Thursday, February 16, 2023 at 11:56 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>, Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hello,

Please see attached updates to the reactive and responses to the below questions. Perrie, please let me know exactly what you need on the new FMR Q, whether you want financing/taxes related FMRs since 2021 or all FMRs conducted since 2021? Thanks

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

Answer: Yes, as part of the FY2022 Financial Management workplan, we initiated an FMR in Florida to review two of nine state-directed payment pre-prints. The entrance conference for that FMR was held with the state on January 1/18/2022. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state. Prior to the FY2022 FMR, there had not been an FMR conducted in Florida for more than 10 years.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

Answer: We did not initiate an FMR in TX or MO on the same issue. The OIG is looking into Texas. On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit.

For Missouri, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG is conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists. We are conducting a focused review of the FRA tax as part of the quarterly expenditure review of the Form CMS-64 submission rather than an FMR because we have more detailed information regarding the pooling arrangement in Missouri than we currently do in Florida.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they can be requested as part of a FOIA.

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time.

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Thursday, February 16, 2023 9:28 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Good morning Jennifer/Perrie,

I will provide the reactive and responses to your Qs here shortly. I want to confirm with Rory on the Reactive whether we do want to be softer on the language around the loophole suggested by OL. I think their concern makes sense that if we are clarifying existing policy, should we be mentioning the loop hole issue. **Regarding the question below on FMRs, are you looking for the full list of FMG FMRs on all topics since 2021, not just related to financing and taxes?**

Beverly

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Sent: Thursday, February 16, 2023 5:53 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hi Beverly – A few edits below. I am sorry for the rush, but may we please be sent answers by noon today?

1. What other states have received FMRs, on any other subjects, since January 2021?
2. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?
3. ~~Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?~~
 - a. ~~What is the status of TX and MO – either FMRs or OIGs? When did those start?~~
4. Are we doing a CMS-64 review in TX or is the OIG looking into Texas? What is the status of TX?
5. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
6. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state’s response to any findings, observations, and recommendations including CMS comments to the state’s response.
 - b. If the state’s response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

From: Briskin, Perrie (CMS/CMCS)
Sent: Wednesday, February 15, 2023 6:14 PM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hi Beverly,

Do you have the final CIB reactive?

Thank you!

Best,
Perrie

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:56 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 10:27 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Okay, we will review the OL Qs and I will also provide responses to Perrie's Q. I'll circle back.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:26 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

There are not

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From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:23:41 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Also, confirming... I saw OL comments to the CIB reactive, are there OGC comments?

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:05 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you! And yes that one sentence is what I was referring to so good to know Rory signed off. Also, Dan just mentioned in a meeting that he and Rory still have to talk more about the CIB itself so it's possible there may be more CIB changes.

Perrie – the one sentence and the FL paragraph below are good to go for your Rachel email.

Thank you again Beverly! We're almost there 😊

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 9:54 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Good morning (I was just typing a response...)

Please see attached **final CIB for release** and below “**reactive**” (is the reactive the same as a paragraph/ one sentence on FL? Rory did sign off) . Perrie, we will respond to each of the questions you posed but generally FMRs are not posted publicly anywhere only issued to the state (both draft and final). For MO, we are conducting a “focused” CMS-64 expenditure review to look at the state’s Federal Reimbursement Allowance tax and it’s pooling and distribution of funds for hospitals subject to the tax. The focused CMS-64 review can result in a deferral if we find issues. In addition, please see below plan for Friday’s rollout of the CIB. I will circle back with more direct responses to each question and any edits to the CIB reactive.

FL FMR Reactive Statement:

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida’s managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state’s operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida’s non-federal share (b)(5)

(b)(5)

1. **ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs
 - Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR) of Florida’s managed care state directed payments (SDPs) funded by**

their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
 - Friday 2/17 - **CIB RELEASED @3pm**
2. State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
 - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 9:48 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Hi Beverly –

Sorry, Perrie got confused about what was where (so much moving!) – you do have the paragraph. Additionally, one more item (sorry!). This morning we got edits to the reactive that I need FMG to approve and decide on.

Here’s what we have with you and need back on the CIB/FL:

- The paragraph I sent yesterday morning re: FL
- The final CIB
- The one sentence reactive to FL that we need Rory to sign off on
- The new questions that Perrie sent this morning (below)
- The comments/edits to the CIB reactive (attached)

Can you please confirm with us that you have all of these and update us on the status of the items from yesterday?

Thank you for all of your help!

Jennifer

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 6:44 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

And apologies – you are not reviewing a paragraph from Jennifer. Jennifer let me know that you are drafting a paragraph summary for OCD to review. Thank you and sorry for the confusion!

From: Briskin, Perrie (CMS/CMCS)

Sent: Wednesday, February 15, 2023 6:21 AM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Hi Beverly – Good morning. I know you are reviewing a paragraph summary from Jennifer. In the meantime, a few more questions to support our colleagues in other parts of the department to understand this FMR:

1. Have we issued to Florida any other FMRs, on any other subjects, since January 2021? Or is this their first FMR since that time?
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start?
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response.
 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 9:46 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: Re: FL FMR?

Thank you!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Date: Tuesday, February 14, 2023 at 9:45 AM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

See attached Florida companion letter and FMR engagement letter that we will release to the state on Weds 2/22.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 9:39 AM

To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Boston, Beverly (CMS/CMCS)

<Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: Re: FL FMR?

Okay, as soon as I get the document directly from Beverly I will do the summary. Shouldn't take long. She sent links I can't get access to.

Shanna – can you check to see if they work for you? I am wondering if it's a Mac thing for some reason.

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Date: Tuesday, February 14, 2023 at 9:36 AM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Correct – we need to send a 1 paragraph summary of the FL FMR, along with the reactive, to OC/ASPA/Rachel.

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 9:28 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Subject: Re: FL FMR?

Thank you! Perrie, I think the FL one is the only one we have concern on from OA, yes?

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Date: Monday, February 13, 2023 at 5:12 PM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Subject: RE: FL FMR?

Hi Jennifer/Shanna, (+Perrie)

There are a few **actions that will need to happen around the release of the taxes CIB** ... see below. I am attaching documents to help with the reactive statements that may need to be drafted around these issues. See below. I also set a call for tomorrow 10am to discuss so we avoid any hiccups.

- Friday 2/17 – **prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64 review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/21/2022 .
- Friday 2/17 - **CIB RELEASED**

State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state

- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please see below papers on both state actions regarding taxes:

Florida SDP FMR: SDP approval and Companion letters and JC briefing paper

Approval Letter- FL Fee.IPH.OPH4 Renewal 20211001-20220930 AD Signed.pdf FL Companion Letter, 9-29-22.pdf EC-FM-2023-FL-01-D Engagement Letter DRAFT.docx

Missouri Federal Reimbursement Allowance (FRA) hospital tax (1/18 JC Briefing Paper)

Missouri FRA Companion Letter Response Paper Revised.docx

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Sent: Monday, February 13, 2023 2:33 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: Re: FL FMR?

Ah okay, I found some email traffic about it (where we were talking primarily about the CIB). I didn't realize, I think, that this was tied to it. Is this a public document? How is it transmitted?

Also, can you send a copy? Will need it in case we need a reactive.

Thanks!

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Date: Monday, February 13, 2023 at 12:33 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: FL FMR?

Hi Beverly,

I was talking with Perrie and she was mentioning that there is also a FL FMR going out with the CIB on Friday. I don't think I had that tracking in my notes, but maybe I am mistaken. Perrie is concerned we may need a reactive. Can you send me any paper you have for it so I can check-in with OC?

Thanks much!

Jennifer

Jennifer Dorsey, MA, MPH

Health Communications Specialist

Office of the Center Director

Center for Medicaid and CHIP

Centers for Medicare & Medicaid

(b)(6) (work cell) FL Companion Letter, 9-29-22.pdf

Message

From: Thomas, Douglas (CMS/CMCS) (b)(6)
(b)(6)
Sent: 2/16/2023 8:22:22 PM
To: Boston, Beverly (CMS/CMCS) (b)(6); Howe, Rory (CMS/CMCS)
(b)(6)
CC: Maccarroll, Amber (CMS/CMCS) (b)(6); Silanskis, Jeremy
(b)(6); Clark, Jennifer
Goldstein, Stuart
Arnold, Charlie
Subject: RE: RE: Taxes CIB for 2/17 Release

I'll work on it now.
Doug

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Thursday, February 16, 2023 3:16 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Thomas, Douglas (CMS/CMCS) <Douglas.Thomas@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>
Subject: Taxes CIB for 2/17 Release

+Doug Thomas

Thanks Rory. I removed the watermark and added tomorrow's date. Doug would you be able to 508 the attached taxes CIB in the next hour or so?

Please let me know

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Thursday, February 16, 2023 2:56 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>
Subject: RE: FL FMR?

Please see attached the final CIB. Thanks, Beverly.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:50 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Subject: FW: FL FMR?

See below. Need CIB by COB today.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:46 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

COB today at the latest so that we can make sure everyone who needs to see the final does.

Also, are you posting it or do you need me to submit it? If so, I need to know where it goes. I'll also work on a listserv blurb draft for you to review, but that will come from the QA so should be an easy one.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Thursday, February 16, 2023 at 12:43 PM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Great. One more important question. We are confirming some areas of the CIB with OGC to do some tweaking of the language, and need to know what is the absolute timeframe by which you need the CIB for rollout?

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:06 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you, Beverly! We'll take a look at the reactive and clean up/finalize on our side/with OC. They will then send up to ASPA.

@Briskin, Perrie (CMS/CMCS) I'll send you the final version of the reactive to also update your thread with Rachel. And please see what Beverly included below in case you need anything else.

Thanks again for all of this Beverly!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Thursday, February 16, 2023 at 11:56 AM

To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>, Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hello,

Please see attached updates to the reactive and responses to the below questions. Perrie, please let me know exactly what you need on the new FMR Q, whether you want financing/taxes related FMRs since 2021 or all FMRs conducted since 2021? Thanks

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

Answer: Yes, as part of the FY2022 Financial Management workplan, we initiated an FMR in Florida to review two of nine state-directed payment pre-prints. The entrance conference for that FMR was held with the state on January 1/18/2022. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state. Prior to the FY2022 FMR, there had not been an FMR conducted in Florida for more than 10 years.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

Answer: We did not initiate an FMR in TX or MO on the same issue. The OIG is looking into Texas. On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit.

For Missouri, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG is conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists. We are conducting a focused review of the FRA tax as part of the quarterly expenditure review of the Form CMS-64 submission rather than an FMR because we have more detailed information regarding the pooling arrangement in Missouri than we currently do in Florida.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they can be requested as part of a FOIA.

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time.

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Thursday, February 16, 2023 9:28 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Good morning Jennifer/Perrie,

I will provide the reactive and responses to your Qs here shortly. I want to confirm with Rory on the Reactive whether we do want to be softer on the language around the loophole suggested by OL. I think their concern makes sense that if we are clarifying existing policy, should we be mentioning the loop hole issue. **Regarding the question below on FMRs, are you looking for the full list of FMG FMRs on all topics since 2021, not just related to financing and taxes?**

Beverly

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Sent: Thursday, February 16, 2023 5:53 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hi Beverly – A few edits below. I am sorry for the rush, but may we please be sent answers by noon today?

1. What other states have received FMRs, on any other subjects, since January 2021?
2. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?
3. ~~Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?~~
 - a. ~~What is the status of TX and MO – either FMRs or OIGs? When did those start?~~
4. Are we doing a CMS-64 review in TX or is the OIG looking into Texas? What is the status of TX?
5. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
6. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state’s response to any findings, observations, and recommendations including CMS comments to the state’s response.
 - b. If the state’s response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

From: Briskin, Perrie (CMS/CMCS)
Sent: Wednesday, February 15, 2023 6:14 PM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hi Beverly,

Do you have the final CIB reactive?

Thank you!

Best,
Perrie

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:56 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 10:27 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Okay, we will review the OL Qs and I will also provide responses to Perrie's Q. I'll circle back.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:26 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

There are not

Get [Outlook for iOS](#)

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:23:41 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Also, confirming... I saw OL comments to the CIB reactive, are there OGC comments?

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:05 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS)

<Perrie.Briskin@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: Re: FL FMR?

Thank you! And yes that one sentence is what I was referring to so good to know Rory signed off. Also, Dan just mentioned in a meeting that he and Rory still have to talk more about the CIB itself so it's possible there may be more CIB changes.

Perrie – the one sentence and the FL paragraph below are good to go for your Rachel email.

Thank you again Beverly! We're almost there 😊

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Date: Wednesday, February 15, 2023 at 9:54 AM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Good morning (I was just typing a response...)

Please see attached **final CIB for release** and below “**reactive**” (is the reactive the same as a paragraph/ one sentence on FL? Rory did sign off) . Perrie, we will respond to each of the questions you posed but generally FMRs are not posted publicly anywhere only issued to the state (both draft and final). For MO, we are conducting a “focused” CMS-64 expenditure review to look at the state’s Federal Reimbursement Allowance tax and it’s pooling and distribution of funds for hospitals subject to the tax. The focused CMS-64 review can result in a deferral if we find issues. In addition, please see below plan for Friday’s rollout of the CIB. I will circle back with more direct responses to each question and any edits to the CIB reactive.

FL FMR Reactive Statement:

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida’s managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state’s operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida’s non-federal share. (b)(5)

(b)(5)

1. **ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs
 - Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida’s managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
 - Friday 2/17 - **CIB RELEASED @3pm**
2. State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
 - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
 Financial Management Group
 Center for Medicaid and CHIP Services
 Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
 410-786-4186

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 9:48 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Hi Beverly –

Sorry, Perrie got confused about what was where (so much moving!) – you do have the paragraph. Additionally, one more item (sorry!). This morning we got edits to the reactive that I need FMG to approve and decide on.

Here’s what we have with you and need back on the CIB/FL:

- The paragraph I sent yesterday morning re: FL
- The final CIB
- The one sentence reactive to FL that we need Rory to sign off on
- The new questions that Perrie sent this morning (below)
- The comments/edits to the CIB reactive (attached)

Can you please confirm with us that you have all of these and update us on the status of the items from yesterday?

Thank you for all of your help!

Jennifer

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 6:44 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

And apologies – you are not reviewing a paragraph from Jennifer. Jennifer let me know that you are drafting a paragraph summary for OCD to review. Thank you and sorry for the confusion!

From: Briskin, Perrie (CMS/CMCS)
Sent: Wednesday, February 15, 2023 6:21 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hi Beverly – Good morning. I know you are reviewing a paragraph summary from Jennifer. In the meantime, a few more questions to support our colleagues in other parts of the department to understand this FMR:

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start?
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state’s response to any findings, observations, and recommendations including CMS comments to the state’s response.
 - b. If the state’s response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 9:46 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Tuesday, February 14, 2023 at 9:45 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

See attached Florida companion letter and FMR engagement letter that we will release to the state on Weds 2/22.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 9:39 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Okay, as soon as I get the document directly from Beverly I will do the summary. Shouldn't take long. She sent links I can't get access to.

Shanna – can you check to see if they work for you? I am wondering if it's a Mac thing for some reason.

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Date: Tuesday, February 14, 2023 at 9:36 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Correct – we need to send a 1 paragraph summary of the FL FMR, along with the reactive, to OC/ASPA/Rachel.

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Tuesday, February 14, 2023 9:28 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you! Perrie, I think the FL one is the only one we have concern on from OA, yes?

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Monday, February 13, 2023 at 5:12 PM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Subject: RE: FL FMR?

Hi Jennifer/Shanna, (+Perrie)

There are a few **actions that will need to happen around the release of the taxes CIB** ... see below. I am attaching documents to help with the reactive statements that may need to be drafted around these issues. See below. I also set a call for tomorrow 10am to discuss so we avoid any hiccups.

- Friday 2/17 – prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a **Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64 review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/21/2022 .
- Friday 2/17 - **CIB RELEASED**

State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please see below papers on both state actions regarding taxes:

Florida SDP FMR: SDP approval and Companion letters and JC briefing paper

Approval Letter- FL Fee.IPH.OPH4 Renewal 20211001-20220930 AD Signed.pdf FL Companion Letter, 9-29-22.pdf EC-FM-2023-FL-01-D Engagement Letter DRAFT.docx

Missouri Federal Reimbursement Allowance (FRA) hospital tax (1/18 JC Briefing Paper)

Missouri FRA Companion Letter Response Paper Revised.docx

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Sent: Monday, February 13, 2023 2:33 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: Re: FL FMR?

Ah okay, I found some email traffic about it (where we were talking primarily about the CIB). I didn't realize, I think, that this was tied to it. Is this a public document? How is it transmitted?

Also, can you send a copy? Will need it in case we need a reactive.

Thanks!

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Date: Monday, February 13, 2023 at 12:33 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: FL FMR?

Hi Beverly,

I was talking with Perrie and she was mentioning that there is also a FL FMR going out with the CIB on Friday. I don't think I had that tracking in my notes, but maybe I am mistaken. Perrie is concerned we may need a reactive. Can you send me any paper you have for it so I can check-in with OC?

Thanks much!

Jennifer

Jennifer Dorsey, MA, MPH

Health Communications Specialist

Office of the Center Director

Center for Medicaid and CHIP

Centers for Medicare & Medicaid

(b)(6) work cell) FL Companion Letter, 9-29-22.pdf

Message

From: Arnold, Charlie (CMS/CMCS) (b)(6)
(b)(6)
Sent: 1/10/2023 8:35:43 PM
To: Howe, Rory (CMS/CMCS) (b)(6)
CC: (b)(6)
Subject: FW: FW: North Carolina

Hi Rory,

We received the below email from DMCP. They are requesting our questions for NC by 1/20/2023 or the will recommend the approval of the SDP. We are not sure how to respond. We let them know that, because of a possible hold-harmless issue, you are reviewing the questions.

Have you had a chance to review the questions? How should we respond to DMCP?

Thanks,

Charlie Arnold
Director
CMCS/FMG/DFP
(443) 962-2499

Any opinion expressed in this email communication does not represent the opinion of the agency and will not bind or obligate CMS. CMS has relied on the facts and information presented and if any material facts have not been disclosed, any opinion/advice is without force and effect. Any advice is limited to the facts presented and is part of informal discussions of the issues raised.

From: Snyder, Laura (CMS/CMCS) <Laura.Snyder1@cms.hhs.gov>
Sent: Tuesday, January 10, 2023 8:12 AM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Cc: Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>; Gibson, Alexis (CMS/CMCS) <alexis.gibson@cms.hhs.gov>
Subject: RE: North Carolina

Hi Jonathan and FMG colleagues,

Thank you for the update. As noted today, we are concerned with the length of time that this review has been on hold. We received the preprint in April 2022 and have been ready to approve this action pending this outstanding concern on the provider tax for several months. We appreciate that financing issues take time to resolve, but no questions have been issued to the state on the provider tax in months.

We appreciate that everyone is juggling several priorities, including NPRMs as well as ongoing work. However, we feel that continuing to hold this review in this manner is problematic.

If questions for the state cannot be finalized and sent to the state by COB 1/20, we will recommend moving ahead with approval of the SDP. We are happy to add language to the approval letter related to concerns around non-federal share

if questions cannot be sent by that date; just let us know if you'd like to add the language and what language should be added.

We are happy to further discuss this if helpful.

Thanks,
Laura

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Monday, January 9, 2023 3:27 PM
To: CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Cc: Snyder, Laura (CMS/CMCS) <Laura.Snyder1@cms.hhs.gov>
Subject: RE: North Carolina

Lovie,

North Carolina was brought up today during a meeting with Rory. He said he would take a look at the questions and get back to us soon. We just wanted to keep you updated. Thanks.

Best,

Jonathan

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Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Thursday, January 5, 2023 11:49 AM
To: CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Cc: Snyder, Laura (CMS/CMCS) <Laura.Snyder1@cms.hhs.gov>
Subject: RE: North Carolina

Thank you Lovie. We are waiting on clearance to send the questions from Rory. I hope to bring this up with Charlie today at our meeting. Thank you.

Best,

Jonathan

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Baltimore, MD 21244-1850

From: CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>
Sent: Thursday, January 5, 2023 10:39 AM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Cc: Snyder, Laura (CMS/CMCS) <Laura.Snyder1@cms.hhs.gov>; CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>
Subject: RE: North Carolina

Hi Anna and Jonathan,

Happy New Year! As a follow up to the emails below, can you provide a status update on FMG's question sets for NC. The state has requested updates regarding the questions since November 2022. Can you assist us with getting the questions cleared? We'd like to respond to the state and send any questions from FMG this week if possible.

Thanks,
Lovie

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Thursday, December 15, 2022 12:05 PM
To: CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Cc: Snyder, Laura (CMS/CMCS) <Laura.Snyder1@cms.hhs.gov>
Subject: RE: North Carolina

Hello Lovie,

I can confirm that the issue was brought up at the meeting with Rory yesterday. Rory stated that he would take a look at the questions and loop back with us after he had a chance to review them. I will be sure to keep you updated as more information becomes available. Thank you.

Best,

Jonathan

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Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Thursday, December 15, 2022 10:58 AM
To: CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Cc: Snyder, Laura (CMS/CMCS) <Laura.Snyder1@cms.hhs.gov>
Subject: RE: North Carolina

Hello Lovie,

I believe there was supposed to be a meeting with Rory yesterday where we had planned to ask if Rory had taken a look at the questions for North Carolina. I am not sure if we brought that up at the meeting. Let me check and get back with you.

Best,

Jonathan

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Baltimore, MD 21244-1850

From: CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>
Sent: Thursday, December 15, 2022 10:03 AM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS)

<Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Cc: Snyder, Laura (CMS/CMCS) <Laura.Snyder1@cms.hhs.gov>; CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>

Subject: RE: North Carolina

Hi Jonathan,

I'm following up on the email below. Have you received feedback from Rory regarding the North Carolina question sets? The state is requesting a status update.

Thank you,
Lovie

From: CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>

Sent: Tuesday, December 13, 2022 1:45 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Cc: Snyder, Laura (CMS/CMCS) <Laura.Snyder1@cms.hhs.gov>; CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>

Subject: RE: North Carolina

Hi Jonathan and Stuart,

North Carolina is requesting a status update (please see attached email). During the FMG meeting yesterday and the email below you indicated you're waiting for feedback from Rory on the question sets. We'd like to respond to the state and send any questions from FMG this week if possible. We look forward to your update on next steps.

Thanks,
Lovie

From: CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>

Sent: Monday, November 28, 2022 12:04 PM

To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Cc: Snyder, Laura (CMS/CMCS) <Laura.Snyder1@cms.hhs.gov>; CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>

Subject: RE: North Carolina

Hi Jonathan—Great! Thanks for the update.

Lovie

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

Sent: Monday, November 28, 2022 11:50 AM

To: CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS)

<Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Cc: Snyder, Laura (CMS/CMCS) <Laura.Snyder1@cms.hhs.gov>
Subject: RE: North Carolina

Lovie,

Yes. We have questions about the tax waiver submission itself as well as about our hold harmless concerns. Similar to how we handled the Louisiana IP/OP hospital tax, our plan is to ask the questions related to the tax waiver submission itself to the state through the tax waiver submission process and our questions concerning possible hold harmless arrangements through the state-directed payment financing review process. On his request, we have sent both sets of questions to Rory and are waiting to hear back from him with his feedback before sending the questions to the state. Please let us know if we can be of any further assistance at this time. Thank you.

Best,

Jonathan

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From: CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>
Sent: Monday, November 28, 2022 10:18 AM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Cc: Snyder, Laura (CMS/CMCS) <Laura.Snyder1@cms.hhs.gov>; CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>
Subject: RE: North Carolina

Hi Jonathan,

Happy Monday! North Carolina is requesting a status update regarding their tax waiver submission (please see attachment). Does FMG have follow questions for the state? I'll add this topic the DMCP/FMG meeting agenda for tomorrow.

Thanks,
Lovie

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Tuesday, November 1, 2022 1:39 PM

To: Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Subject: FW: North Carolina

Dear all,

I started to review North Carolina's IP hospital services and OP hospital services health care-related taxes. I can already tell this one is going to require a lot of work before it gets to something approaching a tax for which we could recommend approval. It's certainly not the most straight forward or easily understandable submission we have ever received. It's been a decade since the state has come in to us with a tax waiver submission and it shows. I don't think someone has worked on this data in a long time. In general, the more recent a tax waiver approval is, the better shape it tends to be. In an ideal world, states would go in every so often to make sure the data is correct, clean things up, etc. We had a section of MFAR that had an expiration date of three years for tax waivers that I think would have partially addressed this issue. Please see attached for questions and the submission from the State. Please also see attached for the tax waiver approval from 2011. Also, it would be good to hear more detail from Rory about what he knows specifically about the pooling and redistribution mechanism that we believe may be attached to this tax and the extant hold harmless concerns. I am copying DMCP for awareness. I will also copy when we send questions to the state.

Best,

Jonathan

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Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)

Sent: Friday, October 7, 2022 2:35 PM

To: cecilia.williams@dhhs.nc.gov; Betty.J.Staton@dhhs.nc.gov

Cc: Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

Subject: North Carolina

Good afternoon Ms. Staton,

My name is Jonathan Endelman and I am a member of the tax team located in the Financial Management Group (FMG) at CMS. We are responsible for reviewing all health care-related tax waivers of the broad-based and uniformity requirements. We are acknowledging receipt of the State's submission of 10/6/2022 requesting a waiver of the broad-

based and uniformity requirements for its inpatient and outpatient hospital services taxes. We will be in touch in case we have any questions or concerns over the course of our review. In the future, please address all tax waivers to:

Mr. Rory Howe, Director
Financial Management Group
Center for Medicaid and CHIP Services
U.S. Department of Health & Human Services
7500 Security Boulevard
Baltimore, Maryland 21244-1850

Thank you.

Best,

Jonathan

Message

From: Thomas, Douglas (CMS/CMCS) (b)(6)
(b)(6)
Sent: 2/16/2023 8:38:19 PM
To: Boston, Beverly (CMS/CMCS) (b)(6)
(b)(6) Howe, Rory (CMS/CMCS)
CC: Maccarroll, Amber (CMS/CMCS) (b)(6)
(b)(6) Silanskis, Jeremy
(b)(6) Clark, Jennifer
(b)(6) Goldstein, Stuart
(b)(6) Arnold, Charlie
Subject: RE: RE: Taxes CIB for 2/17 Release

Beverly,
I'm off tomorrow, but if there is anything that needs to be done or redone after I have 508ed, please feel free to call me at (b)(6)
This happens, that someone wants to change some wording etc...
Happy to help
Doug

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Thursday, February 16, 2023 3:16 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Thomas, Douglas (CMS/CMCS) <Douglas.Thomas@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>
Subject: Taxes CIB for 2/17 Release

+Doug Thomas

Thanks Rory. I removed the watermark and added tomorrow's date. Doug would you be able to 508 the attached taxes CIB in the next hour or so?

Please let me know

Beverly

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Thursday, February 16, 2023 2:56 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>
Subject: RE: FL FMR?

Please see attached the final CIB. Thanks, Beverly.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:50 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Subject: FW: FL FMR?

See below. Need CIB by COB today.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:46 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

COB today at the latest so that we can make sure everyone who needs to see the final does.

Also, are you posting it or do you need me to submit it? If so, I need to know where it goes. I'll also work on a listserv blurb draft for you to review, but that will come from the QA so should be an easy one.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Thursday, February 16, 2023 at 12:43 PM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Great. One more important question. We are confirming some areas of the CIB with OGC to do some tweaking of the language, and need to know what is the absolute timeframe by which you need the CIB for rollout?

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Thursday, February 16, 2023 12:06 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you, Beverly! We'll take a look at the reactive and clean up/finalize on our side/with OC. They will then send up to ASPA.

@Briskin, Perrie (CMS/CMCS) I'll send you the final version of the reactive to also update your thread with Rachel. And please see what Beverly included below in case you need anything else.

Thanks again for all of this Beverly!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Thursday, February 16, 2023 at 11:56 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>, Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hello,

Please see attached updates to the reactive and responses to the below questions. Perrie, please let me know exactly what you need on the new FMR Q, whether you want financing/taxes related FMRs since 2021 or all FMRs conducted since 2021? Thanks

OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

Answer: Yes, as part of the FY2022 Financial Management workplan, we initiated an FMR in Florida to review two of nine state-directed payment pre-prints. The entrance conference for that FMR was held with the state on January 1/18/2022. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state. Prior to the FY2022 FMR, there had not been an FMR conducted in Florida for more than 10 years.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

Answer: We did not initiate an FMR in TX or MO on the same issue. The OIG is looking into Texas. On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit.

For Missouri, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG is conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists. We are conducting a focused review of the FRA tax as part of the quarterly expenditure review of the Form CMS-64 submission rather than an FMR because we have more detailed information regarding the pooling arrangement in Missouri than we currently do in Florida.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

Answer: See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

Answer: We do not post to Medicaid.gov, but they can be requested as part of a FOIA.

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time.

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Beverly

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Thursday, February 16, 2023 9:28 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Good morning Jennifer/Perrie,

I will provide the reactive and responses to your Qs here shortly. I want to confirm with Rory on the Reactive whether we do want to be softer on the language around the loophole suggested by OL. I think their concern makes sense that if we are clarifying existing policy, should we be mentioning the loop hole issue. **Regarding the question below on FMRs, are you looking for the full list of FMG FMRs on all topics since 2021, not just related to financing and taxes?**

Beverly

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Sent: Thursday, February 16, 2023 5:53 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hi Beverly – A few edits below. I am sorry for the rush, but may we please be sent answers by noon today?

1. What other states have received FMRs, on any other subjects, since January 2021?
2. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?
3. ~~Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?~~
 - a. ~~What is the status of TX and MO – either FMRs or OIGs? When did those start?~~
4. Are we doing a CMS-64 review in TX or is the OIG looking into Texas? What is the status of TX?
5. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
6. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state’s response to any findings, observations, and recommendations including CMS comments to the state’s response.
 - b. If the state’s response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

From: Briskin, Perrie (CMS/CMCS)
Sent: Wednesday, February 15, 2023 6:14 PM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Hi Beverly,

Do you have the final CIB reactive?

Thank you!

Best,
Perrie

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:56 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 10:27 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Okay, we will review the OL Qs and I will also provide responses to Perrie's Q. I'll circle back.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:26 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

There are not

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From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:23:41 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Also, confirming... I saw OL comments to the CIB reactive, are there OGC comments?

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 10:05 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Thank you! And yes that one sentence is what I was referring to so good to know Rory signed off. Also, Dan just mentioned in a meeting that he and Rory still have to talk more about the CIB itself so it's possible there may be more CIB changes.

Perrie – the one sentence and the FL paragraph below are good to go for your Rachel email.

Thank you again Beverly! We're almost there 😊

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 9:54 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: RE: FL FMR?

Good morning (I was just typing a response...)

Please see attached **final CIB for release** and below **"reactive"** (is the reactive the same as a paragraph/ one sentence on FL? Rory did sign off) . Perrie, we will respond to each of the questions you posed but generally FMRs are not posted publicly anywhere only issued to the state (both draft and final). For MO, we are conducting a "focused" CMS-64 expenditure review to look at the state's Federal Reimbursement Allowance tax and it's pooling and distribution of funds for hospitals subject to the tax. The focused CMS-64 review can result in a deferral if we find issues. In addition, please see below plan for Friday's rollout of the CIB. I will circle back with more direct responses to each question and any edits to the CIB reactive.

FL FMR Reactive Statement:

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share. (b)(5)

(b)(5)

1. **ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs
 - Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by**

their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
 - Friday 2/17 - **CIB RELEASED @3pm**
2. State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
 - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Beverly A. Boston

Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Sent: Wednesday, February 15, 2023 9:48 AM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>
Subject: Re: FL FMR?

Hi Beverly –

Sorry, Perrie got confused about what was where (so much moving!) – you do have the paragraph. Additionally, one more item (sorry!). This morning we got edits to the reactive that I need FMG to approve and decide on.

Here’s what we have with you and need back on the CIB/FL:

- The paragraph I sent yesterday morning re: FL
- The final CIB
- The one sentence reactive to FL that we need Rory to sign off on
- The new questions that Perrie sent this morning (below)
- The comments/edits to the CIB reactive (attached)

Can you please confirm with us that you have all of these and update us on the status of the items from yesterday?

Thank you for all of your help!

Jennifer

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Date: Wednesday, February 15, 2023 at 6:44 AM
To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

And apologies – you are not reviewing a paragraph from Jennifer. Jennifer let me know that you are drafting a paragraph summary for OCD to review. Thank you and sorry for the confusion!

From: Briskin, Perrie (CMS/CMCS)

Sent: Wednesday, February 15, 2023 6:21 AM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Hi Beverly – Good morning. I know you are reviewing a paragraph summary from Jennifer. In the meantime, a few more questions to support our colleagues in other parts of the department to understand this FMR:

1. Have we issued to Florida any other FMRs, on any other subjects, since January 2021? Or is this their first FMR since that time?
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start?
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
4. Confirm the following is accurate:
 - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response.
 - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 9:46 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: Re: FL FMR?

Thank you!

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Date: Tuesday, February 14, 2023 at 9:45 AM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

See attached Florida companion letter and FMR engagement letter that we will release to the state on Weds 2/22.

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 9:39 AM

To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Boston, Beverly (CMS/CMCS)

<Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: Re: FL FMR?

Okay, as soon as I get the document directly from Beverly I will do the summary. Shouldn't take long. She sent links I can't get access to.

Shanna – can you check to see if they work for you? I am wondering if it's a Mac thing for some reason.

From: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Date: Tuesday, February 14, 2023 at 9:36 AM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Boston, Beverly (CMS/CMCS)

<Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

Correct – we need to send a 1 paragraph summary of the FL FMR, along with the reactive, to OC/ASPA/Rachel.

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Sent: Tuesday, February 14, 2023 9:28 AM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

Subject: Re: FL FMR?

Thank you! Perrie, I think the FL one is the only one we have concern on from OA, yes?

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Date: Monday, February 13, 2023 at 5:12 PM

To: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS)

<Perrie.Briskin@cms.hhs.gov>

Subject: RE: FL FMR?

Hi Jennifer/Shanna, (+Perrie)

There are a few **actions that will need to happen around the release of the taxes CIB** ... see below. I am attaching documents to help with the reactive statements that may need to be drafted around these issues. See below. I also set a call for tomorrow 10am to discuss so we avoid any hiccups.

- Friday 2/17 – **prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64 review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/21/2022 .
- Friday 2/17 - **CIB RELEASED**

State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state

- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please see below papers on both state actions regarding taxes:

Florida SDP FMR: SDP approval and Companion letters and JC briefing paper

Approval Letter- FL Fee.IPH.OPH4 Renewal 20211001-20220930 AD Signed.pdf FL Companion Letter, 9-29-22.pdf EC-FM-2023-FL-01-D Engagement Letter DRAFT.docx

Missouri Federal Reimbursement Allowance (FRA) hospital tax (1/18 JC Briefing Paper)

Missouri FRA Companion Letter Response Paper Revised.docx

Beverly

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Sent: Monday, February 13, 2023 2:33 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: Re: FL FMR?

Ah okay, I found some email traffic about it (where we were talking primarily about the CIB). I didn't realize, I think, that this was tied to it. Is this a public document? How is it transmitted?

Also, can you send a copy? Will need it in case we need a reactive.

Thanks!

From: Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

Date: Monday, February 13, 2023 at 12:33 PM

To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: FL FMR?

Hi Beverly,

I was talking with Perrie and she was mentioning that there is also a FL FMR going out with the CIB on Friday. I don't think I had that tracking in my notes, but maybe I am mistaken. Perrie is concerned we may need a reactive. Can you send me any paper you have for it so I can check-in with OC?

Thanks much!

Jennifer

Jennifer Dorsey, MA, MPH

Health Communications Specialist

Office of the Center Director

Center for Medicaid and CHIP

Centers for Medicare & Medicaid

(b)(6) (work cell) FL Companion Letter, 9-29-22.pdf