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OKLAHOMA CHAPTER STRATEGIC PLAN

By Ann Paul, President

Vision

“To be an indispensable professional resource for healthcare financial managers.”

Purpose

“To help members and other finance related healthcare professionals excel thereby improving the business performance of organizations operating in or serving the healthcare industry.”

The Vision of the Oklahoma Chapter's Future

The Oklahoma chapter of HFMA will continue to be focused on improving educational services, adding value to chapter membership, and increasing leadership. We will be supportive of the national organization's goals yet we will infuse our own objectives to address the specific needs of our chapter and our chapter's members.

The Chapter's Goals

In January 2002, the Oklahoma Chapter board, officers, and committee chairs met to develop a three- to five-year plan which would address our need to increase chapter member participation while building a foundation of leadership for our



future. At that meeting, the Chapter leaders decided to focus their efforts on:

Goal 1 – Programming

Increase educational contact hours through the offering of national content, cutting edge speakers, and knowledge networking opportunities.

Goal 2 – Participation

Create incentives that will result in greater participation of chapter members in all chapter activities and increase acknowledged value of the Oklahoma chapter of HFMA.

Goal 3 – Advocacy

Be recognized as an organizational resource for the provision of expertise, direction, and representation on issues critical to health care finance in Oklahoma.

Goal 4 – Leadership

Continually identify, develop, motivate, and support a five-year leadership chain of command.

Strategies

“In order to accomplish these goals, several strategic imperatives must be pursued. Although all imperatives are important, over time HFMA's success at all levels will depend on building its capacity to support an adaptable, market driven organization capable of achieving these goals.”

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REGISTER NOW!

OHFMA's Winter Program for this year will be at the Adam's Mark Hotel
Tulsa, Oklahoma
January 29 and 30, 2003



Registration forms will be sent at the beginning of December
Room reservations may be made by calling (918) 582-9000 or 1-800-444-ADAM (2326)

Featuring keynote speaker,
David Goldsmith

More information on David to be communicated in the next newsletter.

You will not want to miss it!

**OHFMA Leadership
2001-2002**

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HFMA & THE INFORMATION AGE

Are you currently receiving "HFMA Wants You to Know," a weekly email for HFMA members? If not, and you would like to receive a free subscription, send an email to memberservices@hfma.org.

The Oklahoma Chapter has implemented email distribution of the chapter newsletter and other updates. We will continue to mail newsletters to those members for which we have no email address. If you do not receive the email version and would like us to have your email address on file, please email Lloyd Haggard at lhaggard@bkd.com.

If you need to change your member demographic information, including your email address, contact memberservices@hfma.org.

WE WANT YOUR FEEDBACK!

Do you have ideas on topics for upcoming educational programs? Are there ways we can serve you better either through networking opportunities or educational initiatives? Other comments or suggestions?

Call or e-mail:

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**Please contact National HFMA with address, employer, or other membership changes at:
1-800-252-HFMA, ext. 350**



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EDITORIAL POLICY

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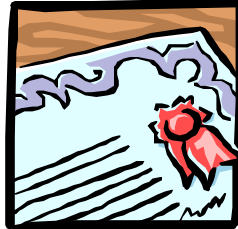
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Donald R. Plant Memorial Professional Advancement Awards

Regan Calhoun

We are pleased to announce the Oklahoma Chapter of HFMA has awarded the following three individuals with an advancement scholarship award through the HFMA Donald R. Plant Memorial Professional Advancement Award program. The Advancement Awards consist of a cash award of \$500, HFMA membership for one year, and all OHFMA program fees waived for one year. This award is intended to benefit students or professionals pursuing careers in health care finance and is funded through corporate sponsorships and the annual golf tournament in August of each year. The scholarship is awarded each year in March. If you know anyone who is interested, please contact Regan Calhoun at (918) 494-7359 for additional information.



Edwin Casteel

Ed is a graduate of the University of Oklahoma with a finance degree as well as a graduate of Washington University with a MBA degree. He is currently working towards an accounting degree from Langston University – Tulsa. Ed works as Director of Managed Care Finance for a health system in Tulsa. The vice president of his department recommended him because of his excellent job performance as well as his desire to increase knowledge of accounting principles. Ed’s goal is to pass the CPA exam. He would like to continue his career in health care focusing on the non-profit provider side of integrated delivery systems.

Greg Butler

Greg graduated with a degree in health and sports sciences from the University of Oklahoma. He is currently working towards his MBA in health administration from Oklahoma City University. Greg works as an athletic and academic coordinator and his prior manager stated “Greg proved to be very self motivated and personally responsible in achieving professional growth.” Greg’s professor had a positive experience with him stating “Greg is a very bright and persistent learner and he intends to pursue a career in health care finance.” Greg also completed 120 hours of unpaid internship work as a volunteer in the health care field. Greg’s goal is to become a chief executive officer of a health care provider.

Malinda Kingfield

Malinda is currently working towards her bachelor degree in business administration from Tulsa Community College. She works as a provider service representative in managed care for a health system in Tulsa. The director of her department states “Malinda has proven to be a valuable asset in our department.” Her professor at TCC also had positive feedback stating “Malinda is a goal-directed, self-motivated student who exhibits a great concern for studies. She must coordinate her education with her personal and professional obligations, yet she continually strives to excel in her coursework.” Malinda’s ambition is to become an external provider representative and pursue management and leadership opportunities. ■

Create the Future...

Ann Paul

“If it is to be, it’s up to me...” We *DO* create our own future. We like to think we are a product of our environment and the things that have happened to us in our journey through life. Such events and circumstances influence who we become, but if we are completely honest with ourselves, who we become and what we accomplish is up to each of us as individuals. Your membership in HFMA gives you access to a host of tools that you can use to build your “bench strength” from within. The key? Know what they are and USE them! As I begin the exciting “journey” as your president of the Oklahoma Chapter, my personal goal is to engage your involvement in OHFMA. How will I accomplish that when each of you is consumed with job and personal responsibilities? By guiding our chapter programs, activities, and communications to provide personal and professional value for you and for your employees.

During this coming 2002-2003 term, you will see several new initiatives to accomplish that goal. Each of these will be explained in further detail in this and future newsletters. One of my priorities has been to establish the first ever Leadership Training Conference (OK LTC) for Oklahoma chapter members. Our OK LTC held October 10 was a success! We are looking for volunteers and nominations for our next OK LTC which will probably be held in February. The OK LTC will provide leadership development through presentations and active leadership involvement in the chapter.

Look for a re-design in our educational program options this year – to meet the needs of those who are looking for shorter meetings, those who like longer meetings for concentration of CPEs and networking value, and those who are looking to internet-based educational

options. Members with each of these very different needs participate in our chapter! As president-elect, Lloyd Haggard will be heading up these activities, so I encourage you to contact him with your feedback about programs.

More and more, members are looking for the ability to obtain information about our chapter through the Internet. While some information is made available through the National HFMA web site (www.hfma.org), the information about our chapter currently available is limited. This year we will be planning for the implementation of a new web site project with HFMA National where you will not only be able to access more detailed information about our chapter and our educational programs, but you will be able to register on-line as well! Ed Casteel is heading up this project.

We ARE *creating our future!* The Oklahoma Chapter of HFMA is alive and well. We want to help you *create your future*. Get involved in HFMA and let us know how we can help you and your employees succeed in getting to where you want to be! ■



**STRATEGIC PLAN –
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The Oklahoma Chapter will be building upon its historical success in getting involvement of provider organizations and past presidents (which has diminished over the last few years) and will look upon health systems and hospitals as its primary customers through implementation of the following strategies:

Strategy for Programming

Offer more frequent educational opportunities, varying the duration and format to address several different levels of financial managers, each with varying needs.

Consistently evaluate educational offerings and request input from members (targeting CFOs) to improve future programs.

Join with other chapters and other health care organizations to provide additional educational opportunities for members.

Strategies for Participation

Encourage greater participation by chapter leaders and past presidents, including serving as greeters at programs, mentors for new members, committee responsibility and involvement.

Provide incentive opportunities for recognition of improvements made by committees.

Increase number of networking opportunities.

Increase number of chapter leaders sponsored by chapter for attending HFMA Leadership Training Conference.

Strategies for Advocacy

Restructure existing “Pro-Action Committee” to include responsibility for interfacing with other Oklahoma health care organizations (OHA, OSMA, MGMA, OSCP, Healthcare Lawyers Association Affairs), and rename committee to “Pro-Action and Advocacy Committee.”

Create a mechanism for instant feedback on issues with health care finance implications.

Strategies for Leadership

Identify a “class” of ten members for leadership training, modeled after “Leadership Tulsa” and “Leadership Oklahoma City” to participate in leadership development activities during the 2002-2003 plan year.

Conduct a chapter Leadership Training Conference to include the leadership class and current chapter leaders.

Have every board member serve in a mentoring role to at least one member of the leadership class.

Invite greater number of officers/board members to the 2003 LTC (historically two – three have attended).

Measures of Success

Programming

Offer six educational opportunities.

Eighty-five percent of members satisfied or very satisfied with programming opportunities.

Participation

Record 10 percent of members spending 25 or more hours per year attending chapter/committee

activities.

Record chapter leaders spending 60 or more hours per year attending chapter/committee activities.

Achieve attendance by 30 percent of the chapter members at the annual program.

Increase provider participation by 100 percent by 2005 over the 2002 base.

Have 50 junior/student members by 2005.

Retain 95 percent of eligible members each year.

By 2005, have 50 percent of the membership attending two meetings per year.

Advocacy

Take proactive position on at least two advocacy issues.

Identify a contact person with each of the Oklahoma health care organizations and obtain agreement to coordinate mutual advocacy objectives.

Leadership

Achieve 75 percent participation by OK LTC class members in OHFMA committee activities after one year.

Have 50 percent of OK LTC class members in leadership roles after three years.

Have five – six officers/board members attend the 2003 LTC under OHFMA sponsorship.

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Process for Ensuring Achievement

At each of the two Oklahoma LTC meetings established this year, the chapter leaders will meet to review the plan and conduct an assessment. This plan will be considered a work-in-progress and therefore may be modified as the year progresses. Volunteerism is a

blessing and a challenge, and while the best intent may exist, once we get back into our everyday work environment, it is difficult to achieve the goals we have established for our volunteer organization. For this reason, the Oklahoma LTC meetings will be conducted as true working sessions where not only will plans and strategy be discussed, but we will actually conduct committee work sessions where the expected

deliverable will be to complete 50 percent of the committee tasks while our existing leaders, committee members, and our leadership class members are gathered together.

As chapter leaders, we are excited about this coming year and the potential we have for achieving these creative and worthwhile objectives. ■

Is Your Audit Firm Independent?

Bryan Bodnar, CPA

The U.S. General Accounting Office (GAO) recently issued independence rules that will affect all organizations subject to *Government Auditing Standards*. The standard is effective for all audits beginning on or after January 1, 2003.

The rules restrict, and in some instances prohibit, auditors from providing certain nonaudit services to audit clients. The rules include examples of services that are prohibited per se, including maintaining or preparing an organization's basic accounting records, operating an organization's accounting system, and many others. Alternatively, the rules also include examples of services that are permitted per se, including financial statement audits, letters to underwriters, agreed-upon procedures engagements and several others.

All other nonaudit services that are not permitted or prohibited per se may be performed only if two overarching principles are satisfied:

- An auditor should not make management decisions or perform management functions
- An auditor should not perform a nonaudit service if that service is significant or material to the subject matter of the audit

Furthermore, if a nonaudit service does not conflict with either of the two overarching principles, an additional seven safeguards must be complied with:

- Personnel performing the nonaudit service are prohibited from planning, conducting, or reviewing audit work
- The scope and extent of audit work may not be reduced as a result of the nonaudit service beyond a level that would be appropriate if a third party had performed the service

- The audit firm must document its rationale for concluding that providing the nonaudit service does not violate the two overarching principles
- The audit firm must establish and document an understanding with the client regarding the objectives, scope of work, and deliverables of the nonaudit service
- The audit firm must have quality control policies and procedures to ensure consideration of the effect the nonaudit service may have on ongoing, planned, and future audits
- The audit firm must advise client management when the auditor concludes that performing the nonaudit service would result in the inability to perform the audit
- The audit firm must identify all nonaudit services provided and make all related documentation available to peer reviewers

There is an exception to the above. The rules identify certain services that fall under a routine advice exception that are subject to the first overarching principle but not to the second overarching principle or the seven safeguards. Some examples of services that fall under the routine advice exception are, an audit firm can help establish internal controls, implement audit recommendations, answer technical accounting and auditing questions, provide training, prepare tax returns and prepare Medicare and Medicaid cost reports.

The details of the rules are very complex and should be analyzed on a case-by-case basis. Complete provisions of the GAO independence rules can be found at the GAO's web site at <http://www.gao.gov>. In addition, the GAO has issued a series of questions and answers relating to the standard that can be found at www.gao.gov/govaud/d02870g.pdf. ■