The NorEaster

SPRING 2023

President's Message

I hope everyone has been enjoying the new year thus far. We are looking forward to the Northern New England chapter annual conference later this month in beautiful North Conway, New Hampshire. We have a great lineup of speakers, excellent networking opportunities, and will be hosting an awards dinner for us to honor many of our amazing volunteers in the chapter. I would encourage all to consider registering if you haven't already. It will be a great event and we don't want anyone to miss out!

Be sure to keep up to date on all our upcoming events by checking out our website at **www.hfma.org/northern-new-england**, following us on LinkedIn and Twitter, reading our quarterly newsletters and monthly issues of the Mountain Minute, and watching your inbox for event invitations and notifications. In addition to the annual meeting, we have a number of exciting webinars coming up.

We are also well into planning for the next chapter year, which will be starting in June. Thank you to all who participated in voting for the next slate of key leadership roles in the chapter! Member participation is so crucial to ensuring the continued success of the chapter. As we look to the next year, I would encourage anyone who has an interest to consider volunteering in the local chapter. There is a tremendous amount of benefit in volunteering, and we have plenty of opportunities available including committee work, event planning, chapter communications, speaking, and more.

For information regarding opportunities to volunteer in the chapter, please visit our **volunteer page** or email me at wgallon@stroudwater.com. We are always looking for interested people!

I would also like to extend a resounding thank you to our sponsors who continue to support our chapter and partner with us to ensure we have access to high-quality educational opportunities close to home.

As always, if you have any suggestions for how our chapter can better support you as you support our local healthcare organizations, please reach out. We'd love to hear from you!

Sincerely,

Wade Gallon
President, Northern New England Chapter, HFMA

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northern new england chapter

In This Issue

NEWSLETTER POLICY

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NEWSLETTER COMMITTEE

The Newsletter is published four times a year. Our objective is to provide members with information regarding chapter activities as well as ideas to help the individual in the performance of his/her duties.

Thank You to Our Sponsors

We are fortunate to have the support of the following sponsors to help ensure that we continue to serve the needs of our NNE HFMA chapter members.

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Rural Hospitals in Crisis

David Turner, Director – Mazars Healthcare Consulting Group

According to the Center for Healthcare Quality and Payment Reform, 220 rural hospitals — more than 10 percent nationwide — are at immediate risk of closing in 2023 because of financial losses and lack of financial reserves to sustain operations. In some states like Tennessee and Mississippi the percentage represents around 35% of all rural hospitals. Becker's validated these findings in a January 2023 article using Centers for Medicare and Medicaid Services (CMS) data that highlighted the top 100 hospitals with the lowest margin performance over the last 3 years, no surprise that the list was dominated by small hospitals less than 100 beds.

Fundamentally, these hospitals care for underserved populations and largely rely on Medicare and Medicaid payments. Bea Grause, president of the Health Care Association of New York State, reports that New York hospitals are in critical condition, with many reporting service cuts, project delays, and negative or unsustainable margins. She is particularly concerned with rural hospitals with high percentages of Medicare and Medicaid patients that get reimbursed between 61 cents and 89 cents on the dollar.

Instead of direct financial assistance in 2023 to these types of hospitals, the Federal government created a new designation called the Rural Emergency Hospital (REH) that offers an infusion of cash and guaranteed increases in exchange of elimination of inpatient care. REH hospitals can continue to offer a range of outpatient care including observation, surgical, and ambulatory care but for those rural hospitals that elect this option, the gamble is that larger hospitals and Emergency Medical

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Services (EMS) systems will solve their own operational challenges, especially workforce shortages, to avoid bad outcomes.

Another option for smaller hospital in both urban and rural communities are Micro Hospitals. These fully licensed hospitals are not limited in size, location, or length of stay like Critical Access Hospitals (CAHs). Typically built with 8-12 inpatient beds, they offer emergency room and outpatient care but are designed to serve a specific geography or patient demographic. To keep costs down, many of the support services such as information technology (IT) are provided by a larger network hospital who receives the downstream referrals and emergency department (ED) transfers.

A third option would be a transfer of ownership to an already established federally qualified health center (FQHC) in which the FQHC (parent) and the CAH (subsidiary) operate under a single corporate umbrella. While this alternative's complexity can be high to navigate through the legal, regulatory, and governing approval processes, if done well, it can offer some added benefits (other than keeping the hospital in full operations) including reduction in costs from a shared administrative and support staff team, better coordination from a single IT platform, as well as an aligned strategy for the community.

If the REH, Micro Hospital, or transfer of ownership to an existing FQHC are not options, the stand-alone Emergency Room could be better than closure. Often with this alternative is not only the loss of inpatient care but also the elimination of outpatient preventative, specialty, and surgical care, putting added pressures on home care providers to minimize poor patient outcomes

However, the alternative to no care is increasingly becoming a likely option for many in rural communities so seeking outside expertise to help you navigate through the process can reduce the stress on internal leadership and elevate your chances for success.

6 Health Care Headwinds in 2023 and What to Do About Them

By Jennifer Boese, Rob Schile, CLA (CliftonLarsonAllen)

While some of the health care industry has recovered from the effects of the pandemic, as a whole it still faces a variety of headwinds. As 2023 begins to unfold, review six challenges along with steps you can take to help navigate the coming year.

Lingering economic issues

Health care continues to see impacts from lingering economic issues. Inflation has driven up the costs of supplies, pharmaceuticals, and labor, and is eroding already slim operating margins. Compounding inflationary pressures are unstable investment markets that have evaporated significant gains seen during 2021 and are now returning investment losses.

Less income from investments can impact an organization's ability to finance capital purchases. Higher interest rates mean organizations are faced with higher borrowing costs. Inflation also leads to higher costs of goods and labor.

What can you do?

- Reassess your supply chain. Have you reviewed all your contracts? Do they vary by department or by entity within your organization? Consider diversifying suppliers.
- Analyze your spending data. Carefully scrutinize capital expenditures, especially those requiring financing — are they necessary now and if not, consider deferring them.
- Rebalance investment portfolios to help reduce investment losses.

Revenue pressures

Many health care providers or organizations will face ongoing revenue pressures. For some providers, pre-pandemic volumes or occupancy levels have not returned. Physicians, nursing homes, and home health providers will feel Medicare reimbursement pressures — particularly due to finalized payment cuts and behavioral offsets under their respective fee schedules. Medicaid reimbursement varies by state but often fails to cover the cost of taking care of vulnerable patients.

With the public health emergency set to end on May 11, 2023, and eligibility redeterminations beginning in April, Medicaid rolls will see churn. This may result in more uncompensated or charity care for providers. Medicare Advantage plans now cover roughly half of all Medicare eligible beneficiaries and do not have to follow Medicare Fee-For-Service rates.

What can you do?

- Pay keen attention to reimbursements, denials, and all things revenue cycle. Undertake financial modeling based on key indicators, service line profitability assessments, and growth opportunities.
- Consider investigating new partnerships, alignments, or value-based models.
- To the extent payments are determined by state or federal bodies (e.g., Medicare and Medicaid reimbursements), advocacy can help lawmakers and regulators understand how reimbursement inadequacies impact you and the care you provide.

Labor shortages and demand for higher wages

Whether due to burnout, low morale, insufficient wages, the need for life balance, or even early retirement, health care organizations across the industry are still facing labor headwinds. In turn, there has been an ongoing labor crunch. Along with the need for more health care employees, there is continued labor churn, increased union activity, demand for higher wages to keep pace with higher cost of living, or increased use of contract professionals.

What can you do?

- Pay very close attention to employee morale, engagement, and loyalty. Consider an employee engagement survey to understand how your staff feel about your organization and act on those results.
- Reassess your pay structures compared to your market, and consider your benefit package.
- Review your organizational culture.
- Increase remote work and/other scheduling flexibilities where feasible.
- Think innovatively about how to deliver care.
- Develop new or reinforce existing talent pipelines, and know your metrics for recruiting and hiring (e.g., time, costs).

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Ongoing regulatory scrutiny

Hundreds and hundreds of billions of dollars in COVID relief — whether provider relief funds, paycheck protection program, or employee retention credits — means everyone should anticipate scrutiny over these dollars. Nursing homes can expect ongoing scrutiny on past issues raised (e.g., role of private equity involvement, staffing levels). Hospitals will continue to face scrutiny on price transparency, billing and debt collection practices, and not-for-profit tax exemption. Mergers and acquisitions in general may face scrutiny if perceived to create consolidated or monopolistic markets. Medicare Advantage plans are under increased scrutiny for coding practices, prior authorization requirements, and marketing.

What can you do?

- Understand the regulatory requirements — coding, billing, documentation, reporting, quality — that apply to you and your organization. Verify you are operating under appropriate policies.
- Educate and re-educate your employees and providers about these requirements. Have regular compliance reviews.
- With respect to all things pandemic-related (e.g., waiver usage, funding use), review what you did, why you did it, how you documented it, and correct any errors you find.

Insurers, large companies continue making moves

A variety of vertical integration or expansion plays happened throughout 2022, such as United Health Group's Optum acquiring Change Healthcare, CVS acquiring Signify, and Walgreens acquiring CareCentrix. Tech-enabled companies helped compound this headwind and create additional competitors in traditional health care spaces like primary care, home care, and preventive care. Expect some of these moves to engender scrutiny by the Department of Justice. The downstream impacts are potential for more competitors, lower volumes, or reduced payments.

What can you do?

- Reassess your market, your service lines, your patients, your volumes, your financial data, and everything in between. Determine your strengths and capitalize on them.
- Look for vulnerabilities and shore them up (or consider an exit strategy).
- Consider investigating new partnerships or affiliations — or a move into adjacent health care or wellness services.
- Reassess your strategic plan. Remain agile.
- Develop and adjust your digital strategy (e.g., data, tech).

Cybersecurity vulnerability

Health care is one of the top industries facing cyberattacks and rising risk, and it feels like a new breach or ransomware attack is announced every day. Health care information is attractive to cyber criminals, so take steps to protect your data, devices, and organization. Expect cyberattacks to continue well into the future and keep cybersecurity a key focus area.

What can you do?

- Humans are responsible for most breaches and ransomware attacks (e.g., phishing, smishing, vishing). Understand how these attacks work and train employees on recognizing them.
- Create a culture attuned to security.
- Develop good cybersecurity hygiene. This includes passwords, multi-factor authentication, use of firewalls, security of "smart" devices (e.g., the Internet of Things), updating software patches immediately, and having an offline backup of data.

Jennifer Boese is the director of health care policy and innovation. Rob Schile is a principal in the health care practice.

NNE HFMA
Annual Conference & Awards Dinner

Thursday & Friday
March 23 & 24, 2023

North Conway Grand Hotel, North Conway, NH

Register by March 17

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What Congress is Facing in 2023 and How it Affects Health Policy

By Jennifer Boese, CLA (CliftonLarsonAllen)

Congress begins this term with a split majority — Democrats control the United States (U.S.) Senate while Republicans control the U.S. House of Representatives (House). The margin of control in each chamber is small, meaning there is little room for passage when working to pass any bill.

The "must-pass" legislation for Congress includes funding the federal government and addressing the debt ceiling limit, which was triggered earlier this year. While Congress must address these two issues, there are additional policies that could also be considered or advanced.

Here is CLA's outlook for 2023:

Congressional must-dos

The two issues Congress must resolve this year relate to the debt ceiling and funding the federal government.

The debt ceiling is the total amount of money that the U.S. government is authorized to borrow to meet its existing legal obligations, including Social Security and Medicare benefits, military salaries, interest on the national debt, tax refund, and other payments, according to the Department of the Treasury. Congress has raised the debt ceiling 78 times since 1960 – under both Republican and Democrat Administration. The most recent was December 16, 2021 (Public Law 117-73), setting the limit at $31.381 trillion.

In early January 2023, Treasury Secretary Janet Yellen advised Congress the U.S. was approaching the debt ceiling and the agency would begin taking "extraordinary measures" to keep within the limit. Those measures will likely be exhausted by summer, at which time Congress must have acted to avoid default.

The second issue is the federal appropriations process. The Consolidated Appropriations Act of 2023 (CAA, 2023) extended government funding through the federal fiscal year, which ends September 30, 2023. The president will release his budget in March, but it will not be the bill Congress passes. Instead, Congress will spend the coming months in committee hearings and negotiations on what can actually muster passage in a split-control Congress. Their negotiations will need to be completed by October 1, 2023, or risk a government shutdown.

2023 Key Regulatory, Congressional Timelines

- March-April — FY2024 federal budget proposed and considered
- April 1 — FMAP transition and Medicaid redeterminations begin
- April/May — Medicare trustees report expected
- April-July — Annual CY22 and FY22 Medicare proposed rulemakings (skilled nursing, hospitals, physicians, etc.)
- May 11 — COVID-19 public health emergency ends
- June/July — Federal debt limit extension deadline approaches
- September 1 — Deadline for list of 10 Part D drugs subject to Medicare negotiation (enacted under the Inflation Reduction Act)
- September 30 — End of federal fiscal year
- December 31 — End of temporary 2.5% physician fee schedule (PFS) relief, APM Bonus Extension; PFS relief will go to 1.5% on January 1

Source: Health Policy Source

As a reminder, the federal appropriations process relates to funding discretionary spending, which requires an annual congressional vote. Mandatory spending, on the other hand, does not require an annual vote because funding is authorized by existing laws. Mandatory spending accounts for roughly two-thirds of federal government spending and includes programs like Medicare and Social Security.

Economic impact if funding bills, debt ceiling not addressed

Failure to pass all 12 appropriations bills or a CR to fund government would result in a full government shutdown. Passage of some of those 12 bills but not all would result in a partial shutdown. The economic impact would depend on the length of the shutdown and the agencies impacted.

There have been a variety of government shutdowns over the years. The most recent shutdown lasted five weeks, from December 22, 2018, through January 25, 2019. The Congressional Budget Office estimated this shutdown delayed roughly $18 billion in federal discretionary spending (e.g., compensation, purchases of goods, services, suspen-

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Question	Funding the Federal Government	Addressing the Debt Ceiling
What is the issue?	Congress must fund the federal government (passing 12 appropriations bills or passing a continuing resolution (CR)). The current CR extends funding through September 30, 2023. Failure to act would mean a government shutdown.	The debt ceiling applies to the level of borrowing the United States can use to pay its debts and obligations. The current ceiling is $31.381 trillion. Congress must either raise the debt ceiling or suspend the debt ceiling to avoid defaulting.
What spending does it impact?	The federal appropriations process impacts discretionary program spending. This spending requires annual congressional votes.	The debt ceiling applies to all of government obligations/spending, including mandatory programs, such as Medicare and Social Security.
Has Congress ever failed to act?	A government shutdown has periodically occurred in the past. Some shutdowns have lasted a few days, others longer.	A default has never happened.

sion of some federal services), which lowered the projected level of real gross domestic product by $8 billion or 0.2%. Federal employees and private sector businesses dependent on federal contracts for goods and services were the most significantly impacted. Therefore, while the macroeconomic impact may have been muted, the shutdown did impact on certain individuals and businesses.

A breach of the debt ceiling has never happened and would have far broader and potentially significant negative economic impacts. Once the U.S. hits the debt ceiling, the government is no longer able to issue any more debt and is limited to its cash on hand. Since the government is running a more than trillion-dollar deficit, that means more money is needed than would be available and the economic impact could quickly spiral downward. Opinions vary as to what the impacts would look like.

What else could be in the mix for Congress?

Even though the debt ceiling and government funding are the top priorities for Congress, committees and work on other legislation will continue. Some issues will be pushed by industry stakeholders while others by members of Congress.

- **Pharmaceutical and life science companies** — There is still advocacy afoot to address the Section 174 tax law change related to research and experimental costs, however companies should be prepared for the law to remain as is. Additionally, the Centers for Medicare & Medicaid (CMS) will release the first 10 Medicare Part D drugs that will face new price negotiations as enacted under the Inflation Reduction Act. The pharmaceutical industry will turn its attention heavily to the regulatory process to affect these Medicare drug negotiations and potentially even the legal process. Some in Congress may

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also focus on how to advance new technology and innovations.

- **Physicians** — Congress partially mitigated ongoing Medicare reimbursement reductions for 2023 and 2024 under the CAA, 2023. However, this means Congress has now waded into the issue for the past several years, akin to what used to happen with the sustainable growth rate. Congress can either continue this yearly exercise, which we believe no one wants, or work with stakeholders to develop a longer-term payment solution.
- **Nursing homes** — Skilled nursing facilities are under significant financial pressure and pressure to improve staffing levels. On the latter, CMS is expected to release its minimum staffing requirements and advocacy efforts are already in full swing on this topic. An industry still reeling from the pandemic, it is pushing for a recognition of existing labor shortages as well as increased reimbursement.
- **Hospitals** — Hospitals continue to advocate for more funding as the industry recovers from the pandemic. Examples include additional payments for COVID patients once the public health emergency (PHE) ends and an add-on payment for metro "anchor" hospitals. However, more Medicare spending will be a difficult sell in the House of Representatives (House). Industry is watching for the Medicare trustees report and its annual projection of Medicare solvency. Current projections are through 2028. During his State of the Union address, President Biden said he would not allow Medicare benefits to be cut, but he also said this would add "at least two decades" onto the Medicare trust fund. Watch for issues like site neutral payments to pop up again as potential savings. Tax-exempt status will also be an ongoing issue that garners congressional attention.
- **Insurance companies** — Medicare Advantage plans have come into the crosshairs on a variety of issues, such as "upcoding" and prior authorizations. Congress could focus on payment reductions or legislation reigning in prior authorizations. Plans are already

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facing headwinds from CMS in the form of the recently finalized risk adjustment data validation audits to claw back funds going back as far as 2018. CMS then proposed what will result in reduced base rates for Medicare Advantage plans in 2024.

- **340B Drug Pricing Program (340B)**— There has been an ongoing struggle between stakeholders — Congress, U.S. Department of Health – Health Resources and Services Administration (HRSA), pharmaceutical companies, and 340B covered entities — for years. The result is many lawsuits, including the most recent ones related to limiting use of contract pharmacies. The ongoing problems may push Congress to act, but that could be tricky. The most recent large-scale changes were made over a decade ago under the Affordable Care Act. Revisiting this statute may result in changes one or both sides don't like, which is always a risk. But Congress could also then address an ancillary issue of including Rural Emergency Hospitals (REH) as covered entities.

- **Telehealth** —Telehealth expanded significantly during the pandemic and has demonstrated its effectiveness and popularity. Now that the PHE will officially end May 11, many of the payment and regulatory flexibilities will also end. Congress enacted extensions for certain policies (through 2024), but there is growing support for Congress to make those permanent and chart a sustainable path forward for this modality of care delivery.

- **Behavioral health** — Congress will continue to focus on mental health, behavioral health, and substance use disorder. These topics garner bipartisan support, including funding and programs in the CAA, 2023.

- **Waste, fraud, abuse, oversight** — Over the decades, Congress has found savings in Medicare and Medicaid by targeting "waste, fraud, and abuse" via program integrity policies. Expect a renewed focus here. Additionally, oversight of all things health care — from legislative hearings to legislation or regulatory policies — will be on the docket.

Final outlook

"Must-pass" legislation will get done. A few additional policies may gain enough bipartisan support or become part of a negotiated package, but we don't expect a grab-bag of items to be in play. This is largely due to split control of Congress by slim majorities and new rules approved by the majority party (Republicans) in the House. For example, the House now will operate under CUTGO, Cut-As-You-Go, which would require any new mandatory spending be offset by mandatory spending cuts of equal or greater value, and not, by using tax increases as an offset.

It is yet to be seen how the new Republican majority in the House, a new speaker, new House rules, a slim Democrat majority in the Senate, and the legislative process will work on big-ticket negotiations like the debt ceiling and government funding. The result could be quick, clean legislation (i.e., no ancillary issues attached to it) or the process could be far more complicated. In the give and take of negotiations, we don't expect any hyper-partisan issues to see the light of day, though we could see a Democratic or Republican policy moving if coupled with a priority from the other political party.

Finally, because getting anything through Congress will be more difficult, we anticipate federal regulatory agencies will play an outsized role this year. To the extent policy changes can be made via rulemaking, health care stakeholders and the president will turn to those agencies to advance their agendas. Keep your eyes on the Federal Trade Commission, the Department of Health & Human Services, and CMS.

Jennifer Boese is the director of health care policy and innovation at CLA.

How Health Systems Can Prepare for Medicaid Redetermination

By Sean Krausz – Manager, Healthcare Transformation at Mazars USA

Prior to the pandemic, state Medicaid programs were required to recheck each enrollee's eligibility at least once per year and disenroll people who were no longer eligible (a process called Medicaid Redetermination). Since March 2020, the continuous coverage requirement within the Families First Coronavirus Response Act (FFRA) has been providing states with additional federal funding for their Medicaid Programs as long as they did not disenroll people during the COVID public health emergency (PHE). This requirement led to unprecedented levels of Medicaid enrollment and helped millions of people keep their health coverage during the pandemic and rising levels of unemployment.

Beginning on **April 1, 2023**, the continuous coverage requirement will end and states will begin "redetermining" coverage for all of their enrollees. A recent report by the Urban Institute estimates that 18 million people will lose Medicaid coverage over the next 14 months with about 3.8 million people becoming uninsured.

While states and health plans strategize how to handle this historic transition of coverage, what can hospitals and health systems do to prepare and minimize the risk to their organizations?

Boost Medicaid Advocacy Program Resources

Leading hospitals and health systems already have a Medicaid advocacy program in place to assist uninsured patients apply for Medicaid or other coverage. These advocacy programs should expect to see a surge in volume once disenrollments begin which will put a strain on resources and processes. Whether the advocacy program is outsourced or in-house, facilities should ensure adequate resources are available in each department and that technology is optimized for efficiency.

Evaluate Registration Policies & Procedures

With the anticipated churn in coverages, Providers should re-evaluate their current registration processes and ensure they are set up to prevent eligibility-related denials. For example, is the Registration department asking for member identification (ID) cards at every visit or are they pulling forward the most recent coverage? If a patient does not have their ID card upon arrival, is Registration classifying the encounter as Self Pay? Are adequate processes in place to trigger a review with a Medicaid advocate? Can improvements be made to point-of-service collection processes? Are systems optimized to make it easy on registrars to run eligibility rather versus navigating to multiple payer websites?

Review Self Pay, Charity, & Bad Debt Processes

With an estimated 3.8M people likely becoming uninsured, health systems can expect to see higher volumes of Self Pay, Financial Assistance, and Bad Debt. Facilities should take a critical look at their processes to ensure they are making it as easy as possible for patients to pay or apply for financial assistance and minimize bad debt. Strategic coordination between the Self Pay teams and the Medicaid Advocacy teams, interest-free patient financing programs, maximizing available payment options, and improving patient financial communication are all ways that facilities can minimize uncompensated care as a result of the Medicaid Redetermination. Additionally, starting the self-pay and charity process as far upstream as possible should be a priority. Regarding bad debt, facilities should evaluate their current bad debt reserve calculation methodology to ensure they are anticipating an increase in future write offs as well as assess their S-10 Medicare Bad Debt reporting process to validate that they are accurately capturing qualifying claims and receiving appropriate uncompensated care reimbursement.

Communicate with Your Patients

Health Systems should engage with their Medicaid patients and urge them to (1) update their contact information with the state; (2) check their mail or email for info from the state about their coverage and renewal requirements; and (3) remind patients to renew their applications promptly to prevent any coverage gaps.

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Visit our webpage for more information about volunteering to be on one or more of our Committees.

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Meet the Leadership Team

Wade Gallon, CPA, FHFMA, President

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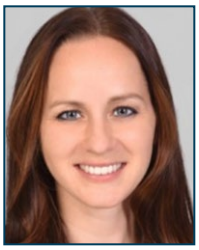
I'm really looking forward to continuing to serve the NNE chapter this year! I've found that engaging in this community has better prepared me for my professional roles and has allowed me to make great connections in the healthcare finance space. Outside of work, I enjoy spending time with my family and getting outdoors whenever possible. Paddling, fishing and running are the current frontrunners out of a long list. Looking forward to hopefully meeting many of you throughout the year!

Zachary Colby, President Elect

Zachary.Colby@northcountryhealth.org

It is exciting to see all the great things happening in the Northern New England HFMA chapter. I know there is more to come as this new chapter continues to evolve and grow. I am proud to be the President-Elect for this chapter. I am the Patient Financial Services Manager for North Country Healthcare (NCH) which consists of Androscoggin Valley Hospital, Upper Ct Valley Hospital, Weeks Medical Center and North Country Home Health and Hospice. When not working for NCH or HFMA I enjoy fishing and camping with family and friends. I also enjoy gardening and cheering on the Patriots, Bruins and Red Sox. I look forward to seeing everyone in the near future."



Chelsea Desrosiers, CPA, MBA, Secretary

chdesrosiers@carymed.org

I'm excited to see the expansion of educational opportunities for our members with the Northern New England HFMA chapter. As a CFO at a rural hospital in Northern Maine I also look forward to the enhanced networking opportunities that will be available to our members with the merge of the two chapters. The networking component is a key resource to working through the many challenges of our ever changing healthcare environment. When I'm not at Cary Medical Center, you can find me with my two adorable (but very active!) children, Livia and Raymond. My husband and I are working on our dream home, renovating our latest purchase of an old white farmhouse and making walking/skiing/snowshoeing trails on our land.

Michelle Smith, Treasurer

Michelle.smith@mdihospital.org

I am excited to be the Chief Financial Officer for the newly created Northern New England Chapter of HFMA! I look forward to seeing the wonderful educational and networking opportunities we will deliver to the Northern New England and beyond for HFMA in the upcoming year. I am currently the Director of Finance at Mount Desert Island Hospital in Bar Harbor, ME. When I'm not busy at my day job, I enjoy spending time with my family at camp, horseback riding with my youngest and supporting my community in many volunteer ways.

Erin Cutter, Past President

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I'm honored to be serving as President for the inaugural year of the Northern New England Chapter. I've worked in some capacity of hospital Revenue Operations for the past 13 years, and I've always gotten so much out of my HFMA membership. In my spare time, I enjoy spending time with friends and family, reading, traveling, and DIY home improvement projects.

Board of Directors

NO PHOTO AVAILABLE

Artem Maksutov

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Mark Bonica, PhD, MBA

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I am an associate professor in the University of New Hampshire's Department of Health Management and Policy where I teach and oversee the undergraduate internship program. I am also the host of the Health Leader Forge Podcast (http://healthleaderforge.org) and I write a weekly newsletter for healthcare leaders (https://markbonica.substack.com/). When I am not preparing the next generation of healthcare leaders, you can usually find me paddling my kayak on the Oyster River or somewhere else around Great Bay.

Andrew Murry, CPA

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I am excited to be a part of the Northern New England HFMA! I work for Baker Newman Noyes as an audit manager. Outside of BNN and HMFA, I spend most of my time running road races and golfing. I love going on golf trips to see unique courses while losing a lot of golf balls. I look forward to meeting many of you in person this year!

Chris Mouradian, CPA

cmouradian@berrydunn.com

I am so excited to be a part of the Northern New England HFMA chapter and can't wait to meet many of you in person this year. I work for BerryDunn, a Top 50 accounting firm headquartered in New England. When I'm not working at BerryDunn or HFMA, I enjoy being on the lake, at the beach, with friends and family. Over the next few year, my father and I will be travelling to horse racing tracks around the country.

Jeff Walla CPA, FHFMA

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It is very satisfying to be part of this new HFMA chapter formation and see nothing but benefit for our members combining forces more formally. When I'm not working at BerryDunn or on HFMA, I have some hobbies and they have evolved over time shifting to woodworking (once the price of lumber returns to something approaching normal), time on the race track (but not often enough), and gardening. Let's just say I'm taking a break from golf for the time being, but it will be back in the line up some day.

Board of Directors, continued

Tige Monacelli

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I am honored and excited to be a part of the newly combined NNE chapter leadership. When I am not working at Maine Health or on HFMA, I enjoy playing softball, as well as watching football and baseball. I have been known to play cards occasionally and was once kicked out of a casino in Vegas for counting cards at a $5 blackjack table.

Tom Jabro CRCR, CHFP, CSAF

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I am excited for what the Northern New England HFMA chapter will achieve together! I work for InstaMed, J.P. Morgan's enhanced patient financial experience platform. Outside of J.P. Morgan and HFMA, I enjoy being up in the mountains skiing or hiking, swimming whenever I can, and traveling. I have been to every single US state and I hope to tackle every Major League ballpark. I look forward to meeting many of you in person this year. Cheers!

Terri Herrington

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I am extremely excited to be part of the Northern New England HFMA. Being involved with multiple chapters in the past I was able to see what each chapter could bring to the table. It will be a wonderful opportunity to work with the amazing talent each chapter has. My hobbies include running sporting camps with my husband , and a restaurant with my brother. Best time is spending time with my family and friends

Andrew Garami CHFP, CRCR

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I'm thrilled to be part of the new Northern New England HFMA chapter. We are growing bigger and better with each passing year, and I feel fortunate to be a part of such a great group of knowledgeable and experienced healthcare finance professionals. I am the Senior Financial Analyst for Mt. Ascutney Hospital and Health Center based in Windsor, VT. I enjoy boxing, cryptocurrencies, ceramics, and travelling. I have been fortunate/crazy enough to take a few year-long sabbaticals to travel abroad. Now that remote work is here to stay (for some of us), I'm looking forward to doing it again soon!

NO PHOTO AVAILABLE

Wendy Dumais, CRCR

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I am really looking forward to working with the new Northern New England HFMA Chapter. I am the Administrative Director for Revenue Cycle a t Concord Hospital and am celebrating my 20th anniversary with the hospital this month. Outside of work, I enjoy traveling, spending time on the water and eating really good food!

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