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POLICY

This policy applies to The Johns Hopkins Health System Corp. (JHHS) and the following affiliated entities: The Johns Hopkins Hospital (JHH), Johns Hopkins Bayview Medical Center (JHBMC), Howard County General Hospital (HCGH), Johns Hopkins Community Physicians (JHCP), Johns Hopkins Medical Services Corporation (JHMSC), Johns Hopkins Medicine International (JHMI), Ophthalmology Associates (OA), Johns Hopkins Employer Health Programs (EHP), Johns Hopkins Medical Management Corporation (JHMMC), Priority Partners (PP), Johns Hopkins Pharmaquip, Inc. (JHPQ), Johns Hopkins Home Health Services, Inc. (JHHHS), Johns Hopkins Pediatrics Home, Inc. (JHPAHI), Johns Hopkins HealthCare (JHHC), Johns Hopkins Home Care Group (JHHCG), Suburban Health Center (SHC), Broadway Acquisition and Development, and HCGH OB/GYN Associates Series, LLC (HCGH OBGYN).

Purpose

The purpose of this policy is to establish methods and responsibilities for the communication, distribution and education of new JHHS Finance Policies and Procedures, and changes to existing JHHS Finance Policies and Procedures. All JHHS Finance Policies and Procedures are located on the JHHS Finance website.

Each new JHHS Finance Policy and Procedure will receive final approval by the Vice President (or equivalent) of the sponsoring department, as evidenced by the signature of the individual holding that position on the policy. An effective date for the implementation of the policy will be assigned by the Finance Department after consultation with the Vice President (or equivalent) of the sponsoring department. Modifications or updates to existing JHHS Finance Policies and Procedures require the approval of the policy sponsor. See Attachment A for a listing of the policy sponsors/section coordinators. Any new or modified policy that involves the legal or compliance departments must have the respective department approval in addition to standard approval.

Within two (2) months after the effective date of a new policy, the Vice President/CFO and Treasurer, JHHS or his designee will coordinate the development of the necessary forms, instructions and procedures required for the effective implementation and consistent application of each new policy.

All new JHHS Finance Policies and Procedures and significant modifications to existing JHHS Finance Policies and Procedures will be communicated to all employees who sign an annual certification letter. Communication will be via email initiated by the Finance Department within two months of the effective (if new) date or revision date (if modified). (Minor modification such as grammatical proofing will not be communicated).


Each affiliate CFO or designee will ensure the education concerning each policy to all applicable personnel, including as necessary a policy review forum or administrative staff meeting where Administrators, Directors and Managers can be instructed on the policy and procedures.

RESPONSIBILITIES

Vice President of Finance/CFO and Treasurer, JHHS	Ensure and control the distribution of the policy to all annual certification signers.
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	Coordinate the implementation and application of Finance policies and procedures.
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Affiliate Chief Financial Officer (or	Ensure education concerning the implementation of policies and
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designee)

procedures for all applicable personnel.

Communicate revisions to all applicable personnel within two months of the revision date.

Policy Coordinator, Finance
 Department

Determine effective date for implementation of Finance policies and procedures in cooperation with Policy Management Office.

Distribute new and modified policies and procedures to all certification letter signers within two months of effective date (if new) or revision date (if modified).

SPONSOR

Vice President of Finance/CFO and Treasurer, JHHS


REVIEW CYCLE

Three (3) years

APPROVAL

 Vice President of Finance/CFO and Treasurer, JHHS

 Date

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Policies


Policy Sponsor

Section One: Accounting

FIN002 Designated Accounts	Mike Larson and Directors
FIN020 Unrelated Business Income	Mike Larson and Directors
FIN027 Incentives	Mike Larson and Directors
FIN028 Grant Accounting	Mike Larson and Directors
FIN029 Agency Funds	Mike Larson and Directors
FIN031 Charitable Contributions	Mike Larson and Directors
FIN037 Accounts Payable Check Issuance and Overpayments	Mike Larson and Directors
FIN047 Access to Financial Information	Mike Larson and Directors
FIN048 GAAP Accounting	Mike Larson and Directors
FIN049 Selection of Independent Auditors	Mike Larson and Directors
FIN050 Record Retention	Mike Larson and Directors
FIN051 Federal and State Tax Returns	Mike Larson and Directors
FIN052 Use of Proper Expenditure Codes and Account Numbers	Mike Larson and Directors
FIN102 Leases - Classification and Funding	Mike Larson and Directors
FIN103 Communication and Education of Finance Policies and Procedures	Mike Larson and Directors
FIN104 Supplemental Wages - Payment and Employment Tax Withholding	Mike Larson and Directors
FIN117 Manual Journal Entries	Mike Larson and Directors
FIN119 Sales and Use Tax	Mike Larson and Directors
FIN120 Account Reconciliations	Mike Larson and Directors
FIN121 Documentation of the Review of Monthly Financial Results and Key Control Reports	Mike Larson and Directors
FIN122 Reconciliation of Subsidiary Systems	Mike Larson and Directors
FIN123 Unclaimed Checks	Mike Larson and Directors
FIN126 Control Environment Over Financial Reporting	Mike Larson and Directors
FIN127 Intercompany Differences In Consolidation	Mike Larson and Directors

Section Two: Billing and Resgistration

FIN033 Installment Payments	Linda Kline
FIN034a Financial Hardship (JHH, BMC)	Linda Kline
FIN034b Financial Hardship (Care Center, HomeCare, CP)	Linda Kline
FIN034h Financial Assistance (HCGH)	Linda Kline
FIN041 Estimating Inpatient Payment Requirements	Linda Kline
FIN043 Central Cashiering	Linda Kline
FIN044 Inpatient Admission and Financial Responsibility	Linda Kline
FIN045 Verification of Insurance Benefits - Inpatient and JHCP Services	Linda Kline
FIN053 Financial Assistance – Prenatal Services (JHBMC)	Linda Kline
FIN054 Special Entitlement Advocacy Program	Linda Kline
FIN055 Discharge Clearance	Linda Kline
FIN056 Financially Clearing Hospital Transfers and Other Direct Source Admissions	Linda Kline
FIN062 Granting Financial Clearance for Transplant Patients	Linda Kline
FIN063 Self-Pay Collections	Linda Kline
FIN064 Third Party Billing Practices	Linda Kline
FIN065 Payment Denials	Linda Kline

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FIN066 Census Accuracy and Recording	Linda Kline
FIN067 Canceled Admissions/Registrations	Linda Kline
FIN068 Write-Off Process for Unbilled Medical Records	Linda Kline
FIN069 Special Collections Situations	Linda Kline
FIN070 Credit Balance and Refund Processing	Linda Kline
FIN071 Returned Checks and Unidentified Payments	Linda Kline
FIN072 Third Party Charge Audits	Linda Kline
FIN073 Point of Service Cashiering	Linda Kline
FIN074 Uniform Revenue Control	Linda Kline
FIN075 Handling Customer Communications	Linda Kline
FIN076 Collection Agencies Performance Analysis	Linda Kline
FIN077 Selection of Collection and Other Agencies	Linda Kline
FIN078 Accounts Receivable Management Reporting Standards	Linda Kline
FIN091 Medicare Secondary Payor Requirements	Linda Kline
FIN094 Bad Debt Placement	Linda Kline
FIN111 Policy on External Focused Medical Review	Linda Kline
FIN112 Policy on Updating the Charge Master File	Linda Kline
FIN113 Policy on Patient Waivers of Co-Payments and Deductibles	Linda Kline
FIN118 Policy on Advance Beneficiary Notices	Linda Kline
FIN124 Registration and Scheduling (EPIC and Meditech) System Security Access – Training and Certification Requirements	Linda Kline
FIN 125 Outpatient Operations and Daily Reconciliation	Linda Kline

Section Three: Budgeting

FIN079 Annual Operating Plan Approval Process	Kathy Rogers
FIN080 Coordination of JHHS Affiliate Budget Calendars	Kathy Rogers
FIN081 JHHS Budgeting for Expense Inflation	Kathy Rogers
FIN082 Incremental Budget Requests Standardization	Kathy Rogers
FIN083 Reallocation of Approved Operating Expense Budgets	Kathy Rogers
FIN084 Capital Budgeting	Kathy Rogers
FIN085 JHHS Budget Monitoring - Expense Performance	Kathy Rogers
FIN086 Board of Trustees Approval Process for Budget Changes	Kathy Rogers
FIN087 Approval for Interdepartmental Budget Transfers	Kathy Rogers
FIN089 JHHS Budgeting for Revenue/Rate Increases	Kathy Rogers
FIN092 Patient Revenue Deductions Assumptions	Kathy Rogers
FIN093 JHHS Determination of Other Operating Revenue	Kathy Rogers
FIN095 JHHS/Affiliate Targets for Excess Operating Revenue Over Expenses	Kathy Rogers

Section Four: Capital and Disbursement

FIN001 Allocation of Capital/Contingency Funds	John Sdanowich
FIN021 Corporate Credit Card Reimbursement	Janet Buehler
FIN022 Business and Travel Expenses	Janet Buehler
FIN023 Check Requests	Kathy Ward
FIN024 Software Project Capitalization	Mike Larson and Directors
FIN025 Disposal of Capital Assets	John Sdanowich
FIN030 Capital Acquisition	John Sdanowich
FIN035 Leases	John Sdanowich
FIN038 Consignment Agreements	John Sdanowich

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FIN040 Equipment Overhaul and Upgrade	John Sdanowich
FIN061 Inventory Management	William Kennett
FIN088 Purchase Orders and Purchase Agreements	Betty Gibula
FIN109 Reimbursement for Business Use of Personal Communication Devices	Janet Buehler
FIN114 Dues and Memberships	Janet Buehler
FIN116 Purchase Agreements with Both Supply and Equipment Components	John Sdanowich

Section Five: Signature Authority

FIN003 General Policy	Mike Larson and Directors
FIN004 Requisitions and Check Requests for Non-Capital Goods and Services	Betty Gibula
FIN005 Minor Capital Requisitions	John Sdanowich
FIN006 Major Capital Requisitions	John Sdanowich
FIN007 Management Delegation of Signature Authority	Mike Larson and Directors
FIN008 Purchase Orders and Agreements Supported by Purchase Orders	Betty Gibula
FIN009 Procedures for Obtaining Consulting Services	Dan Shealer
FIN010 Insurance Policies	Tom Trzcinski
FIN011 Agreements Not Supported By Purchase Orders	Mike Larson and Directors
FIN012 Bank Accounts	Tom Trzcinski
FIN015 Malpractice and General Liability Litigation or Claim Settlements	Mike Larson and Directors
FIN017 Patient Accounts	Linda Kline
FIN036 Leases	John Sdanowich
FIN046 Real Property	John Sdanowich

Section Six: Treasury/Cash Management/Review and Reimbursements

FIN032 Pricing of HSCRC Regulated Hospital Services	Ed Beranek
FIN096 JHHS and Affiliates Pension Trust Investments and Investment Advisors	Tom Trzcinski
FIN097 Long Term Debt	Tom Trzcinski
FIN098 Selection of Underwriters	Tom Trzcinski
FIN099 Selection of External Financial Advisors and Consultants	Tom Trzcinski
FIN100 Operating Cash Investment Program	Tom Trzcinski
FIN101 Interaffiliate Working Capital Loans	Tom Trzcinski
FIN110 Bank Line of Credit	Tom Trzcinski