Hospice Insights: The Law and Beyond

Episode 21 - COVID-19 Hospice How-To Series: The Government Yet Again Updates Rules for FFCRA Paid Leave and Provider Relief Fund Reporting
September 30, 2020

Speaker	Statement
Meg Pekarske	Hello, welcome to Hospice Insights: The Law and Beyond, where we connect you to what matters in the ever-changing world of hospice and palliative care. "COVID-19 Hospice How How-To Series: The Government Yet Again Updates Rules for FFCRA Paid Leave and Provider Relief Fund reporting." September was another busy month as hospices and other providers tried to keep pace with the government's constantly evolving rules and standards around various COVID-19 federal relief programs. In this episode, Meg Pekarske, Tom O'Day and Andrew Brenton hone in on key recent changes to the Families First Coronavirus Response Act paid leave requirements and Provider Relief Fund compliance reporting requirements and discuss what these changes may mean for hospices. So, welcome, Andrew, Tom. Thanks for joining me today. How are you guys doing?
Andrew Brenton	Doing pretty good. Yeah. Thanks for having us. We're already in the fall here.
Meg Pekarske	Yes, I'm wearing a sweater with the fireplace going.
Andrew Brenton	Awesome.
Meg Pekarske	Yeah, it is, but I still have my windows so I can hear my fountain going. How are you doing, Tom?
Tom O'Day	Doing well. Fall is in swing, kids are in school. We're happy for that and safely hoping to make it through a semester at least. My Bears are doing well in the NFL and all's good.

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Meg Pekarske	Yeah. All is good, all is good. So, while – and this is the first mash-up we've ever done in terms of a podcast episode where we're combining a couple different substantive areas into one podcast, which I thought was a good idea for this one in particular because they are divergent. While they're divergent, I think that there's more to come on both of them. So I think today's podcast is really just accomplishing 'here are the highlights' and then we're going to be mulling this over more. But, Tom, because Andrew Brenton with his name probably always has to go first, I'm going to first say Tom O'Day, you should go first. And it does not roll off the tongue for me, but FFCRA, you and I recorded a podcast on this, I don't know, several months ago. And so maybe you can just give a brief summary of what the FFCRA was and what we covered in that other podcast.
Tom O'Day	Sure, so the Families First Coronavirus Response Act, the FFCRA, is a law applicable to both public employers, as well as private employers with less than 500 employees. And there's all sorts of detail and nuance with respect to how you count an employee, but for the most part it's 500 or fewer employees. There is an exception for really small organizations of less than 50 employees, as well, that we won't get into the details here. Generally, the FFCRA provided two levels of additional leave for individuals due to the coronavirus and COVID-19 pandemic. The first was an expansion of the Family and Medical Leave Act where individuals who for whatever reason needed to care for loved ones or significant others because of the coronavirus pandemic could take that time, up to 12 weeks, at a reduced amount of pay but take that time for that kind of care. The second level of leave was the paid sick leave that provided for paid leave for up to 80 hours per week for full-time employees for any one of six different reasons. Generally, those reasons had to do with anyone who was ordered to self-quarantine or isolate due to the COVID-19 individuals who had been advised to do so by a healthcare professional or who were experiencing symptoms but then also individual employees who are caring for individuals who were subject to a quarantine order, or caring for a son or daughter if the place of care or the school was closed because of COVID-19. So the FFCRA provided for paid leave for employees in those covered employers due to the COVID-19 pandemic.

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Meg Pekarske	So – and that's really helpful, Tom – I guess in terms of what has happened since that law came out, is there's been some litigation that came out of – was it New York? Because the law, as I understand it, had some exclusion rights that certain employers could exclude certain employees from this expanded leave. And so that was litigated and now we ended up with these new changes, these amendments which came out, I believe it was September 16th, right, Tom?
Tom O'Day	Correct. Right. The Department of Labor has been great about giving a lot of detail about what the FFCRA is, how it's applied to employers. They've got, I'd say, for a government agency, wonderfully applicable frequently asked questions that are available on the Department of Labor website. In April, they issued what they're calling 'temporary final regulations.' So these are regulations that, because of the pandemic, are – in effect – final. And based on those regulations, a couple of different groups challenged some of the provisions in the regulations and on August 3rd of 2020, that District Court in New York invalidated four parts of the Department of Labor's rule. And the main applicable, for this conversation, rule that the court invalidated had to do with an exception to the FFCRA for healthcare providers. The Department of Labor determined that if you were for the most part a person working for a healthcare entity, a healthcare provider being the employer, the organization, then under the FFCRA – as the Department of Labor originally interpreted it – you could be exempted from the pay provisions. So a healthcare employer could say we, because we have a need to make sure that we're fully staffed in preparation for any kind of surge related to COVID, or just generally because of the nature of our healthcare services that we provide, the Department of Labor said you as a healthcare employer or healthcare entity can say we're not going to give our employees that paid leave. In practice, a lot of healthcare employers have worked with legal counsel and others to provide some level of leave and to put some rules around and guardrails around when you can take that leave. But at base, the Department of Labor would have allowed healthcare employers to say no leave. These organizations challenged that interpretation of the FFCRA and the court said that was too broad. So, in other words, the court essentially said that the FFCRA healthcare provider exemption isn't based on who the employer is, it has to be based on who the individual employees are. Are those individual employees healthcare providers under the FFCRA? And that's what the court looked at and ultimately the Department of Labor addressed in these regulations.

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Meg Pekarske	So, practically speaking then, in how it was before if – and obviously our audience here is hospice and palliative care providers – if I was a hospice, because I'm a healthcare provider – and I know we weren't specifically listed but there was, you know, when you read the definitions, I mean we do provide healthcare services – you could then choose to exempt, could it be all of your employees? Because that definition was really broad and because they worked for us as a healthcare provider. Is that right?
Tom O'Day	Exactly. So it would have covered under the old, broad definition that the Department of Labor applied, it would have covered nursing care, any other direct care providers, but it also might have exempted – or as an employer, you could have decided to exempt the front staff in the office. Or you may have exempted some of the other individuals who didn't have that direct patient or direct resident care component to the work that they were doing. And that's a little – that's where the court had a problem with how the Department of Labor had interpreted the law.
Meg Pekarske	Okay. So and I think and obviously I haven't talked about this with every hospice in the country, but I think that many didn't exempt any employees and then those that did probably limited it to direct healthcare providers. And so it sounds like while this change has gone into effect – so if you did say, okay, my receptionist can't take this leave, you'd have to change your policy. But to the extent that you weren't excluding your receptionist or medical record staff from taking leave, these new rule changes that came out September 16th, you don't really need to change what you're doing, if I'm understanding you, Tom?
Tom O'Day	Correct. I think there's a legal approach to this and then there's the thoughtful employee relations approach to this and I think a lot of healthcare employers for the last four or five, six months have taken a reasonable employee relations approach to the idea that if an individual has a need for some kind of leave, even if it's covered by this FFCRA and we could keep that employee from taking the leave, a lot of employers have made the decision to allow them to take the leave. And they may put some other rules around it, but I think a lot of our clients and hospices around the country are being smart about it. Because we've been reasonable and smart about it, these rules have lessened that effect.
Meg Pekarske	Okay. That's really helpful. Are there things that are notable from the September 16th changes that you wanted to mention, Tom?
Tom O'Day	Sure. The other components that the District Court invalidated – it was interesting because the District Court essentially told the Department of Labor, you haven't justified the different approaches that you've taken in your regulations. And although it was fairly clear that the District Court

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	didn't think the Department of Labor could, or even necessarily should, take these different approaches to the leave, the Department of Labor pushed back and where the court said you haven't justified the need for things like an employer approving intermittent leave under the FFCRA. So, the ability for an employee to say I need to leave work at 2:00 every day to pick up my kids from school at 3:30 – and that's not a full day of leave that I need under the law but it's an intermittent – I need to do it Monday, Wednesday, Friday because I've worked out a carpool with Tuesdays and Thursdays. For example, that might be a request for intermittent leave. The Department of Labor stuck to their previous guidance and previous rule on that issue and a couple others. It just justified the reason why it had taken that approach. So the healthcare employer exemption is probably the most significant change between the prior Department of Labor interpretation and the current with the new rules.
Meg Pekarske	So, for folks in New York, does – are they operating under a different construct because of this opinion or was what you were talking about they said is 'well, you just didn't justify it' so they've now cured that so the law of the land is what this rule is? And even if you are in New York, is that what I'm getting or?
Tom O'Day	Correct. Even in New York now, the new Department of Labor revised regulations would apply to you. I haven't heard if they're going to be challenged again. I frankly wouldn't be surprised if they're challenged again. And perhaps this individual District Court judge in New York may address these issues again. But the new revised regulations that the Department of Labor released on September 16 are now applicable across the country effective September 16.
Meg Pekarske	Okay. Well that's really helpful and so we wanted to invite you back, Tom, because I think that while some people's practices didn't, you know, exempt certain employees from this leave, I think for the HR professionals out there I think keeping up to speed – because, you know, you may as an employer make certain decisions, but you could always choose to make different decisions moving forward so if you were going to change what you were doing, you need to be mindful that there is greater limits on who you could exempt and what-not.
Tom O'Day	Right.
Meg Pekarske	So, terrific. So Andrew, in addition to dealing with FFCRA, there is some interesting news that came out on the Provider Relief Funding which, I think rocked the world is probably too dramatic, but has got a lot of

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	providers up in arms and so I expect this is not going to be the last word that we have today on this. But why don't you tell us what happened with this Provider Relief Funding reporting guidance that came out – was it last weekend or?
Andrew Brenton	Yup. Yup.
Meg Pekarske	So why don't you give us some highlights?
Andrew Brenton	Sure. Yeah. So, yeah, this was the – you know, last weekend, September 19th, HHS put out some new – just as you said – some new Provider Relief Fund compliance reporting guidance. So for the first time, HHS in that guidance, they included specific formulas for calculating healthcare expenses and lost revenues attributable to Coronavirus. HHS also included the specific data elements that providers are going to need to calculate, you know, to use these calculations and these data elements are going to need to be reported on these compliance reports. We can kind of go through, kind of drill down a little bit with respect to that. As you kind of highlighted, in some cases the new guidance does appear to materially change positions previously taken by HHS, kind of change how providers were interpreting the prior guidance from HHS regarding how you may use your Provider Relief Fund payments. So, a couple of highlights here. We found out, the HHS is telling us now in this new guidance that in terms of kind of how you're allocating your Relief Fund payment, you know, drawing it down to apply it to expenses and revenues, first you have to apply your payment to your healthcare-related expenses. And then, if you still have any leftover payment amount after applying your expenses, then that's when you would apply, you know, the extent to which you have lost revenue. Which as we'll get into, you know, there's been some significant changes on that. So I mentioned, we now have specific formulas for calculating both expenses and lost revenue. If you are a provider that received more than $500,000 in Provider Relief Fund payments, note that under HHS's new guidance, you're going to actually have to fill out more detailed expense information than you would if you received less than a hundred – or, excuse me, less than $500,000. There are some specific categories and subcategories of expenses that you're going to have to go through, add up your expenses, put that in the relevant bucket on the form. Moving on to the…
Meg Pekarske	So can I stop you there, Andrew?

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Andrew Brenton	Yes. Please.
Meg Pekarske	Because there's a lot to unpack here. And these are not rules, right?
Andrew Brenton	Right.
Meg Pekarske	This is guidance. And so we're not going to get into, you know, what the legal meaning is. I mean, right now, our clients have to deal with what is and the practical realties of that. But just like in what Tom talked about, my guess is this is probably not going to be the last guidance we get. So what I hear you saying is they were – so one take-away is the order in which you can apply your funds is that you first have to do expenses.
Andrew Brenton	Yup.
Meg Pekarske	And then we need to do revenue.
Andrew Brenton	Yes.
Meg Pekarske	And so that's important for our listeners to understand. Then let's go into what are expenses? So in a prior podcast, too, we talked about what expenses were. And not in, like, here are the hundred expenses you might be able to take, but one of the principles or guiding thoughts was the more connected it is to providing direct patient care, the more likely it would be considered an expense that could be counted. And so where does our working principle get us in light of this new guidance that came out? Are there – do you feel like we need to amend what we were saying?
Andrew Brenton	Well, I'm not – that specific one that you just mentioned, kind of the necessity kind of standard that we were using. That still seems to apply, you know, just, you know, interpreting the new guidance. There is some language, though, that I wonder maybe give the providers a bit more flexibility in terms of the nexus between the expense and the necessity of the, you know, the direct patient care aspect of the expense. So HHS in their new guidance document, they say that expenses attributable to Coronavirus may be incurred in both direct patient care overhead activities related to the treatment of confirmed or suspected cases of Coronavirus, preparing for possible or actual Coronavirus cases, and maintaining healthcare delivery capacity, which including operating and maintaining facilities. So, you know, given that HHS there does appear to be kind of distinguishing between direct patient care expenses from, you know, everything that isn't a direct patient care expenses, and they are saying that

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	expenses may be incurred kind of in both categories, again I think our original kind of guidance still makes sense, but, you know, we're kind of exploring whether HHS here is actually intending – you know, that maybe we don't need to directly tie the expense to, you know, this is incurred by a clinical staff member going into to treat a Coronavirus patient. You know, it could maybe expand a bit beyond it, but of course still has to ultimately be attributable to Coronavirus as kind of an original term and condition of the use.
Meg Pekarske	And one of the areas in particular that has come up in our conversations with clients and I think is more directly addressed in this guidance is about infrastructure and expenses related to telehealth and, you know, internet capacity. And so what do they say about costs related to building that telehealth infrastructure?
Andrew Brenton	Well, those – yeah, those examples that you just gave are explicitly referenced in the guidance document as being, you know, permissible expenses. So to your point, they expressly talk about expenses related to EHR licensing fees, telehealth infrastructure, though again, if you expended some money to kind of expand your telehealth or virtual care capabilities during the pandemic, HHS here seems to be saying that those could be included as a qualifying expense under the Provider Relief Fund. They also mentioned increased bandwidth, teleworking to support remote workforce. And so again, things that you all probably are doing to kind of preserve your ability to care for patients, we are now getting some explicit reference to those in the HHS guidance and for a lot of these, this is the first time that we're seeing HHS explicitly come out and say hey, we consider these to be related to – or excuse me. Healthcare-related expenses attributable to the Coronavirus.
Meg Pekarske	So I think that's helpful because hospices, because they are allowed to do visits if needed virtually, but then also with the face-to-face can be done, you know, virtually as well. And so I think that to the extent that people had to buy hardware, software or, like you said, licensing fees and all of that, that was expenses that obviously weren't budgeted for most folks, because there really wasn't the same kind of need for this as there is now. Anything else before we move to lost revenue, where there is sort of a lot of fireworks?
Andrew Brenton	Yeah. I don't think so. I think we kind of hit, you know, very high level kind of new expense information. But definitely do want to kind of get into the weeds here just a little bit on the lost revenue front which, to kind of preview matters, really isn't so much of a lost revenue calculation anymore, it's now a net operating income formula. So again, providers have, you know, ever since April when the guidance on this program

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	started coming out, everyone's interpreting lost revenue to mean what you would think it means. It's revenues that you've lost because of Coronavirus. Now we have a specific calculation for that. You know, this is what HHS means by that and we find out really not lost revenue at all. It is truly a – they even call it a net operating income formula. So first you take patient care revenue, which will talk about in a second. And then you add that all up and then you net out your expenses related to – or your healthcare-related expenses. So that you're ultimately ending up not with a revenue, but with, you know, operating income. This is how much I gained or lost in 2020. And there's kind of a cap now on the amount that you can claim, which I'll get into in a second.
Meg Pekarske	So Andrew, that's really helpful. But just so I understand. So you have your patient revenue and then you take minus your expenses and so do you include the money that you got? Like, let's say those healthcare-related expenses you just got done talking about, you would have to subtract, like, any money you got for – to cover those expenses before you could…
Andrew Brenton	Yes. Yeah.
Meg Pekarske	Okay.
Andrew Brenton	So yeah. You basically, you add up all your healthcare-related expenses. You have a number for that. Then when you move on to the quote-unquote "lost revenue" side of the equation, you add up your patient care sources and then you net out essentially the same expenses, the same categories are given in the guidance, to come up with now a net operating income. And then if, you know, you can claim as much money from the broader relief fund within this new cap that I want to talk about in a moment here. But, yeah, that's exactly right, Meg.
Meg Pekarske	Okay. So we subtract those two different numbers so we have our total patient revenue. And is that from all payor sources?
Andrew Brenton	Yes. So it essentially is. So there are six categories that HHS is giving us for what patient care revenue means. And again, these are what you would add up before netting out expenses. So we explicitly have Medicare Part A, Part B, Part C. We have Medicaid, commercial insurance, self-pay and then kind of a catch-all other category which is described as the actual gross revenues net charges from other sources received for patient care services and not already included in what we just talked about. So, yeah, it's essentially all payor sources, including self-pay. And to the extent that there's, you know, a revenue that you haven't already kind of fit into one of those categories that you can still argue was received for patient care

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	services, then you could kind of lump that in to that total calculation as well.
Meg Pekarske	Okay. So here's all of my money that I got in the door and then I have to say okay, minus my expenses, which includes, like, sort of this money – and so the expenses that you're talking about, obviously there's more expenses than just the things that are defined as healthcare-related expenses for purposes of CARES Act, right? I have staff costs. I have all these other things. So are you minusing all of those expenses from that net revenue so it would be inclusive of that?
Andrew Brenton	Yes. That is how I'm reading it. You know, HHS is explicitly talking about, you know, mortgage payments. You know. Costs for employee health insurance, malpractice insurance.
Meg Pekarske	Okay.
Andrew Brenton	The expenses that you're netting out and that you would have already added for the prior calculation, the expenses calculation, you know, those include kind of things that we had thought would be included. You know, staff costs, legal fees, accounting fees, you know, transport costs. Really, anything that is an expense that you didn't – you don't already have money to reimburse and that is attributable to Coronavirus. And at least for kind of the healthcare and a portion of the healthcare-related expense, HHS does appear to be taking kind of a broad perspective on that. They aren't really taking a broad perspective I would say on the revenue side, in that they're limiting revenue to patient care revenue, which I'll just point out here, that's very new. You know, under prior guidance from HHS, you know, we thought there may have been support, that you could include lost fundraising revenue, lost donation revenue, lost thrift store revenue. That you could include those in terms of calculating how much money you lost due to the pandemic or revenue that you lost through the pandemic. Under the current guidance, it appears that HHS now appears to be saying "no, no, we really want you to look only at how we're narrowly defining patient care revenue." So we don't think that, at least as currently written – now, again, Meg, you're right. This is probably not the last we're going to hear about this. We know that other national provider organizations are kind of doing some advocacy work on this, but under the current guidance, yeah, it does not appear that these types of, you know, fundraising forms of revenue would be able to be included in your lost revenue calculation.
Meg Pekarske	Which, as you said, is a significant movement away from the guidance that was out there prior to this. Now it's not as though it spelled it out, like yes, you can include fundraising, but it was true the broad definition of what is

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	lost revenue because if you're a non-profit hospice, you're relying on donations and your thrift store and these fundraising events to meet your bottom line. And so it is real money that goes to the operation of our business and our provision of, you know, funding direct patient care. So it's very significant and I think it has sent off a lot of sparks as it relates to this sort of seems like a bait-and-switch here. You know, some people might have closed their books for their fiscal year already and now it's like what does this mean and I was operating under some very different assumptions. And this isn't just like oh, can we include broadband versus not. I mean, this is a fundamental shift in the definition itself, not sort of what's within the laundry list of this definition. And so anyway, I think as you said, you know, provider associations I think are evaluating what they need to do in terms of addressing this with the agencies and I think that there was some discussion about – because what DHHS had said is very different than this and it might have been like the Office of Management and Budget or something that we were hearing was taking a different, you know, position and so maybe it's not so much DHHS saying this, but perhaps another organization that's saying hey, I don't think this is the right approach. But I expect this is going to be tested, whether that's through advocacy or other means because this is significant for folks, and I think folks across the spectrum. So hospital health systems, hospices, long-term care. It is really an across-the-board kind of issue. And I think as people look at this and knowing that this pandemic is anywhere near over at this point, are also very concerned about returning money. That's like, you know, I mean, things can change on a dime. As we all live in Wisconsin and have just recently had some – I don't like seeing Wisconsin on the front cover of the New York Times in terms of having such a big increase in our COVID-positive testing and what-not. So anyway, that's really helpful. I think not welcome news, but I think news that people at least need to be aware of. Some when does this – so why don't you recap for folks, when does this start mattering in terms of – we just talked about there could be advocacy, but how do we know if something's going to change and whether or not that's going to impact, you know, our reporting. So when's the first – when do we have to start reporting?
Andrew Brenton	You have to start reporting on February 15 of next year, 2021. So the first of these compliance reports that we're talking about is due on that date. So 45 days after the end of 2020. And for that first report, you're going to be reporting on, you know, what we're just talking about here, your use of the Provider Relief Fund payment, for 2020. Then, if you still have leftover payment amounts after 2020, we now know – we have clarification that you have until June 30th of next year, 2021, to then spend down the rest of

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	your payment and if you do that, if you still had payment that you spent down in 2021, then your second compliance report is due on July 31st, 2021. We now know also that the portal that you would use to submit your report, that's going to be opened the first of the year, 2021. Actually, as early as last week, HHS was saying it was going to be available October 1st. Now we know – we do still have, again, three more months. So this is kind of an important deal obviously, but kind of just for context, there is some time. I mean, we know that you'll want to start making your decisions now kind of based on this, but just for purposes of the report itself, you do have some time to, you know, to worry about submitting that.
Meg Pekarske	And I think you said something that's important in the sense that, so even with this lost revenue calculation and maybe now you can't include as much in that sort of bucket of what's considered lost revenue, if you haven't spent all of your money, you don't have to return it right now.
Andrew Brenton	Right.
Meg Pekarske	You could – I mean, after your report or whatever, it does say that you could spend it into 2021. Obviously then you're going to have to submit another compliance report. So to the extent this definition of revenue changes doesn't get altered in a way that is, you know, for example, takes into account some of the things that matter to hospices like fundraising, lost revenue and other things that – and you have still money left over and you're looking that this pandemic isn't over, you will still have some time to use the rest of those funds. Assuming you can, with all of the qualifiers that – you know, obviously some of those healthcare-related expenses, especially if they're telehealth-related are expenses that are more one-time – like, we bought whatever additional laptops we need or iPads or whatever. Right? So anything else before we close up here Andrew that are important take-aways? We'll be talking about this I'm sure again.
Andrew Brenton	Yeah. Just a couple quick things also on this how do you calculate quote-unquote "lost revenue." Couple of new things that we now know from the guidance. So previously we were talking about benchmarks. So in terms of calculating your lost revenue, what do you compare 2020 revenue to determine how much you quote-unquote "lost"? Under HHS's prior guidance, HHS was saying you can use any reasonable method for doing that and they gave out a couple examples of compare your 2020 revenue to 2019 revenue or compare it to what you budgeted for 2020. So that was the way things stood prior to the release of this new

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	guidance. Now, under the new guidance, HHS isn't saying that you have – that there's a reasonable method, you have to use 2019 patient care revenue as the benchmark, even if you're calculating 2021 revenue for the purposes of a report next year. The only benchmark you use is 2019 patient care revenue. Again, that's a new concept that really no one had sort of anticipated that HHS was going to come out and reverse itself, but they did that in this new guidance. And then the final point I wanted to bring up is this cap on reportable lost revenue. So in terms of kind of applying your Provider Relief Fund payment to your lost revenue calculation, you can only apply it up to the amount of your 2019 net gain from healthcare-related sources. So if you – let's say you had in 2019, you know, $5,000 net gain, like that's how much you had after you, you know, took all your expenses. That $5,000? That's your cap for purposes of saying that, you know, reporting your lost revenue for 2020. If you made less in 2019 then you brought in, so you have a negative – I guess you had a loss in 2019 – then HHS is saying okay, well, we're going to still let you to break even in 2020. So even if you said negative $5,000 in 2019, you still can claim as much lost revenue in 2020 that would allow you to say hey, I'm breaking even in 2020. Which is consistent, we think, with some prior kind of standards we were exploring, such as kind of, you know, would your individual decision collectively look or give the appearance that you were better off because of COVID? We kind of see HHS reinforcing that idea of, you know, not being better off because of COVID through this idea of a cap on your lost revenue.
Meg Pekarske	So the 'but for COVID' you would have this expense sort of generally holds true.
Andrew Brenton	Yes.
Meg Pekarske	And then this better off – you don't want to be better off due to COVID. You know, we've spent a lot of time going round and round on what take-aways there were. Now, the devil's in the details here about well, what does that really mean. And as you said, there is much less flexibility on some of these things than it appeared that there was. Or I shouldn't just say 'appear,' expressly stated in prior guidance documents about what could be included and so this isn't just 'well, it was gray and now there's an interpretation.' I think what is ruffling feathers is there were specific statements that were made that than this directly contradicts and people relied on those prior representations and closed their books if they – you

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	know, depending on their fiscal year – and, you know, booked certain things. I'm just throwing out some accounting words. I don't really know what they actually mean. But nonetheless, I think as we talk to our accounting friends – and you and I had a conversation with Crowe late last week about sort of what does all of this mean from an accounting perspective. And, I think, you know, everyone's sort of trying to figure this out. Because we still have that single audit requirement which we're not getting into today, because that really didn't change, but anyway. So a lot to think about and I'm sure this will not be the last time you and I talk about this. But surprisingly, a lot of people haven't called us about this but I really think this is an area folks need to be mindful of. You know, the world is sort of fast changing. I think people get on overload. But this could be fairly significant for a lot of our hospices out there. And so hopefully some advocacy will turn the tide here and result in some changes that put things back maybe more where we were before and what people were actually planning for. So anyway, any closing thoughts on that, Andrew, before we wrap up here?
Andrew Brenton	No, I don't think so. I mean, yeah, I think exactly what you said. And I think we're going to be eager to see and maybe work with some of these organizations that are going to try to, you know, push back from an advocacy perspective. Because obviously this is a big deal. You know, we want to make sure that we're reporting things correctly. And there are penalties and enforcement that we expect down the road. So obviously an important area and we're going to be – yeah, talking about it more, updating you to the extent that there are updates and yeah, we'll just kind of take it from there, I guess.
Meg Pekarske	Yeah. So I think folks need to be cautious and vigilant in terms of staying abreast of what's going on because this, I expect, is going to be potentially a fast-moving area that, as you pointed out, the time between you have to make your call and close your books and submit this report is not that long in terms of, I think, the accounting world. Like whatever, 45 days is not very long for people to deal with this. So anyway, and Tom I really appreciate you joining our first mash-up. You did awesome!
Tom O'Day	Thanks!
Meg Pekarske	And so I wasn't really able to mesh them together. It was a mash-up in terms of part one and part two, but I think nonetheless, really important

Speaker	Statement
	information for our hospice listeners to hear and we may well do another mash-up between the two of you. I feel like there should be some type of epic battle between the two of you. Like which one is driving people more crazy or something. But I think all I can say is change is constant, right? And it very much holds true in the legal landscape with COVID because these things are not resting in place, even if they do come out in rules, as Tom's area has, they still are subject to change. So I really appreciate you all taking the time to share your insights. I think this will be really helpful for our listeners and look forward to our next conversation.
Andrew Brenton	Absolutely. Thank you, Meg. Yeah. Happy to be here.
Tom O'Day	Thanks.
Meg Pekarske	Well, that is it for today's episode of Hospice Insights: The Law and Beyond. Thank you for joining the conversation. To subscribe to our podcast, visit our website at huschblackwell.com or sign up wherever you get your podcasts. Until next time, may the wind be at your back.