

SARASOTA MEMORIAL HEALTH CARE SYSTEM CORPORATE POLICY

TITLE: EMERGENCY COST
ACCOUNTING AND
RECOVERY

POLICY #: 00.FIN.04
EFFECTIVE DATE: 06/15/99
REVIEWED/REVISED DATE: 02/20/06
POLICY TYPE: Clinical Non-Clinical
PAGE: 1 of 7

Job Title of Reviewer: Director of Finance

This policy applies to the following:

- All (all subsidiaries)
- All subsidiaries providing patient care
- All subsidiaries providing surgical services

This policy may be modified for subsidiaries' use?

- Yes No

PURPOSE: To have a mechanism in place to ensure the accurate and timely documentation of resources utilized throughout all stages of an emergency/disaster, to mitigate losses to the organization, and, when allowable, facilitate recovery of these losses through reimbursement by agencies, insurance coverage, and/or other available sources.

EXCEPTIONS: None

PROCEDURE:

1. The chief executive officer (CEO) or designee is to declare that Sarasota Memorial Health Care System (SMHCS) is on alert status and will activate the Incident Management System.
2. Upon activation of the Incident Management System, all affected departments will be notified and will initiate cost accounting procedures.
3. The emergency documentation packet will be distributed and reviewed immediately by personnel responsible. Attendance logs will be distributed at all meetings and will include signatures of those in attendance, as well as the time and duration of the meeting.
4. As the use of automated systems may not be possible due to the incident itself, required information is to be manually recorded during the course of the emergency to ensure accuracy.

5. During all stages of the emergency, all costs associated with labor, supplies, equipment, and physical damage are to be documented in the following manner:
 - a. Contract Labor: Any work completed by external parties (such as debris removal, temporary personnel, transportation, etc.) must be supported by a contract. All contracts relating to an emergency situation, such as debris removal, must be signed by the CEO or designee.
 - b. Labor Costs: All time spent by hospital employees on emergency-related tasks must be recorded on a manual time card. Please refer to SMHCS Corporate Policy #00.PER.07, "Employee Compensation During Declared Emergency Conditions," for specific instructions and forms for documenting labor costs.
 - c. Supply Costs: All supplies utilized during an emergency which would not have been used except for the emergency may be reimbursable. For example, various supplies or food used to provide care for a Person with Special Needs (PSN) should be recorded on an "Emergency Supply Daily Activity Usage Log" (Form Q, attached). Note: Food that is paid for by a PSN should not be recorded. Also, manual requisitions that include supply items that would not have been used except for the emergency should also be noted as such in the description column (see SMH Policy #01.PUR.01-- "Use of Manual Requisitions During An Emergency").
 - d. Equipment Costs: The use of special equipment during an emergency, such as generators, emergency vehicles, etc., may be reimbursable. A detailed list of reimbursable equipment is available in the Incident Command Center. Use of equipment should be recorded on a "Equipment Usage Daily Activity Log" (Form R, attached) and returned to the Incident Command Center by the end of each day (or shift).
 - e. Damage to the Facility: All employees must be constantly on the alert for any damage to the facility (especially leaking water or wind damage). **All facility damage must be reported immediately to the Incident Command Center.** Damage should also be recorded on a "Facility Damage Daily Activity Log" (Form S, attached) and returned to the Incident Command Center immediately.
6. Completed Daily Activity Logs (Forms Q, R, and S) should

be forwarded to the Incident Command Center by the end of each day (or shift).

7. The finance officer of the Incident Command Center will coordinate the receipt of all cost documentation and submit all applications and/or claims as required.

RESPONSIBILITY: It will be the responsibility of the Incident Command personnel; directors; Human Resources, Payroll, Audit Services, and Risk Management staff; and corporate compliance officer to ensure that SMHCS personnel adhere to this policy.

REFERENCES: None

- ATTACHMENT(S):**
1. Emergency Supply Daily Activity Usage Log (Form Q)
 2. Equipment Usage Daily Activity Log (Form R)
 3. Facility Damage Daily Activity Log (Form S)

(These forms are available on the Intranet system as attachments to this policy and are included in each director's copy of the SMHCS Hurricane Plan. They are also located on the Intranet system under Section 7 of the 1999 Hurricane Plan.)

APPROVALS:

Signatures indicate approval of the new or reviewed/revised policy.		Date
Reviewer's Signature:	Donald Stitt	01/31/06
Vice President/Executive Director:	Michael Rolph, CFO	02/09/06
Corporate Policy Committee:	Madeleine Pantoni, Chairperson	02/07/06
VP/Medical Affairs: (if clinical policy)		
Committees/Sections:		
Medical Executive Committee: (if clinical policy)		
Chief Executive Officer:	Gwen MacKenzie, CEO	02/06

**SARASOTA MEMORIAL HEALTH CARE SYSTEM
FACILITY DAMAGE DAILY ACTIVITY LOG (FORM S)**

DEPARTMENT NAME/LOCATION: _____ | **PAGE** _____ | **OF** _____

DIRECTOR NAME: _____ | **EXT/PAGER #:** _____

PREPARER'S NAME: _____ | **EXT/PAGER #:** _____

DATE	TIME	Detailed Description of Damage (Including exact location and cause)	Was Damage Present Prior to Storm?	Description of Temporary or Permanent Corrective Measures

Director's Signature **Date**