

OFFICE OF THE STATE AUDITOR

DIANA DIZOGLIO

Official Audit Report – Issued January 2, 2025

Center for Health Information and Analysis

For the period July 1, 2021 through June 30, 2023



OFFICE OF THE STATE AUDITOR

DIANA DIZOGLIO

January 2, 2025

Lauren Peters, Executive Director
Center for Health Information and Analysis
501 Boylston Street
Boston, MA 02116

Dear Executive Director Peters:

I am pleased to provide to you the results of the enclosed performance audit of the Center for Health Information and Analysis. As is typically the case, this report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, July 1, 2021 through June 30, 2023. As you know, my audit team discussed the contents of this report with agency managers. This report reflects those comments.

I appreciate you and all your efforts at the Center for Health Information and Analysis. The cooperation and assistance provided to my staff during the audit went a long way toward a smooth process. Thank you for encouraging and making available your team. I am available to discuss this audit if you or your team has any questions.

Best regards,

A handwritten signature in dark ink that reads "Diana DiZoglio". The signature is written in a cursive, flowing style.

Diana DiZoglio
Auditor of the Commonwealth

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EXECUTIVE SUMMARY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of the Center for Health Information and Analysis (CHIA) for the period July 1, 2021 through June 30, 2023.

In this performance audit, we determined whether CHIA maintained information that was updated at least annually on its consumer healthcare information website, CompareCare, as required by Section 20 of Chapter 12C of the General Laws. We also examined how CHIA monitored acute care hospitals as required by Section 8(c) of Chapter 12C of the General Laws and whether CHIA took appropriate actions for hospitals that were in noncompliance with Section 9.10 of Title 957 of the Code of Massachusetts Regulations.

Below is a summary of our findings, the effects of those findings, and our recommendations, with links to each page listed.

Finding 1 Page 10	CHIA did not appropriately monitor the financial conditions of acute care hospitals and health systems.
Effect	By not receiving, analyzing, and reporting on data related to hospitals and health systems in Massachusetts, CHIA limited its own ability to identify and address concerns regarding hospitals at risk of closing. This may have prevented policymakers from becoming aware of these issues and taking actions to prevent or soften the impacts of these issues. Overall, CHIA appears to have overlooked the risk of hospital closures in the Commonwealth.
Recommendations Page 12	<ol style="list-style-type: none">1. CHIA should ensure that it monitors the financial conditions of all acute care hospitals in Massachusetts. To start, it should ensure that acute care hospitals file their financial reporting, in full and on time. When acute care hospitals do not file financial information by CHIA's deadlines, CHIA should fine acute care hospitals and petition the Superior Court, as appropriate.2. CHIA should identify and examine hospitals that are at risk of closure or discontinuing essential services and include this in its annual Massachusetts Acute Hospital and Health System Financial Performance Reports.
Finding 2 Page 14	CHIA did not assess potential fines of \$1,613,000 for acute care hospitals and health systems that did not file financial reports by required deadlines.
Effect	By not ensuring that acute care hospitals and health systems meet the Commonwealth's financial reporting requirements in a timely manner, CHIA risks overlooking hospitals and health systems that are at risk of closing.

Recommendations Page <u>16</u>	<ol style="list-style-type: none"> 1. CHIA should ensure that it communicates to acute care hospitals reporting deadlines that are in accordance with its regulations. 2. CHIA should ensure that it sends written notice to acute care hospitals that do not comply with its reporting deadlines. 3. CHIA should issue fines to acute care hospitals that do not comply with reporting deadlines.
Finding 3a Page <u>18</u>	CHIA did not publicize the availability of the CompareCare website.
Effect	CHIA cannot fulfill its obligation to assist healthcare consumers in Massachusetts with making informed decisions regarding their healthcare if it does not actively publicize the availability of the CompareCare website.
Recommendation Page <u>19</u>	<ol style="list-style-type: none"> 1. CHIA should promote the CompareCare website to the public in order to assist in meeting its legal obligation of assisting healthcare consumers with making informed decisions regarding their healthcare. 2. CHIA should ensure that information found on the CompareCare website is current, accurate, and accessible for Massachusetts residents.
Finding 3b Page <u>20</u>	CHIA did not include certain required information on the CompareCare website.
Effect	By not updating healthcare cost data on an annual basis, CHIA cannot provide accurate healthcare cost estimates to consumers in Massachusetts. This further impedes CHIA's legal obligation of assisting healthcare consumers in Massachusetts with making informed decisions regarding their healthcare. By not providing any information on infections, as required by law, CHIA failed to provide certain, critical information to the public regarding the quality and safety of care.
Recommendations Page <u>21</u>	<ol style="list-style-type: none"> 1. CHIA should take steps to ensure that commercial healthcare data is available to it when it is required to update cost estimates and other information found on CompareCare. 2. CHIA should ensure that CompareCare includes data regarding infections that patients may develop while receiving healthcare for another condition. 3. CHIA should ensure that CompareCare includes data regarding serious reportable events that may occur at healthcare facilities. 4. CHIA should ensure that CompareCare includes a list of healthcare provider services that are available for people with disabilities.
Finding 4 Page <u>22</u>	The CompareCare website is not fully accessible under the Americans with Disabilities Act and the Web Content Accessibility Guidelines 2.1.
Effect	If the CompareCare website is not fully viewable in portrait mode, then it may not be fully accessible to users visiting the website on a mounted device with a fixed orientation, such as a smartphone mounted to the user's wheelchair. If content on the CompareCare website cannot be enlarged without requiring the user to scroll horizontally, then enlarged text is prevented from being easily read in a single column by people with low vision. If webpages on the CompareCare website cannot be fully navigated using only a keyboard, then it may prevent users who cannot use devices that require hand-eye coordination (such as a computer mouse) from accessing all of the website's features. Finally, if text is not displayed in a contrast ratio of at least 4.5:1, then users with color-vision deficiencies may not be able to fully view content on the CompareCare website.

Recommendations
Page 24

1. CHIA should ensure that the CompareCare website is readily accessible and usable by individuals of all abilities.
2. CHIA should review the CompareCare website to ensure that all of its webpages are compliant with the Americans with Disabilities Act and the Web Accessibility Initiative's Web Content Accessibility Guidelines 2.1.

OVERVIEW OF AUDITED ENTITY

The Center for Health Information and Analysis (CHIA) is an independent agency established under Section 20 of Chapter 12C of the Massachusetts General Laws. CHIA succeeded the Division of Health Care Finance and Policy and assumed many of that agency's responsibilities. CHIA's website states,

CHIA's mission is to serve as a steward of Massachusetts health information to promote a more transparent and equitable health care system that effectively serves all residents of the Commonwealth.

We pursue this mission in the public interest. This informs our objective perspective, and our commitment to serving a broad, diverse audience. We are a hub, connecting our products to policymakers, public and private payers and providers, employers, researchers, and the residents of Massachusetts.

Our vision is a transparent health care system where reliable information provides common ground for improvement and empowers people and organizations to make informed decisions.

CHIA is managed by an executive director, who is appointed by a majority vote of the Governor, Attorney General, and State Auditor. It is overseen by the Health Information and Analysis Oversight Council, which manages its budget allocation and provides guidance on research and analytics conducted by CHIA. The council is an 11-member body that was established through the fiscal year 2016 budget process and meets quarterly. The executive director and council members serve five-year terms and can be reappointed.

CompareCare

Under Section 20 of Chapter 12C of the General Laws, CHIA is required to maintain a consumer health information website. In 2018, CHIA launched the CompareCare website to meet this requirement. CompareCare offers tools to compare the costs of certain medical procedures at a variety of healthcare facilities in Massachusetts. CHIA estimates these costs based upon data that it obtains from commercial insurance companies, Medicare, and Medicaid. In order to ensure the accuracy of cost estimates, CHIA is required by law to update the cost data used on its website annually.

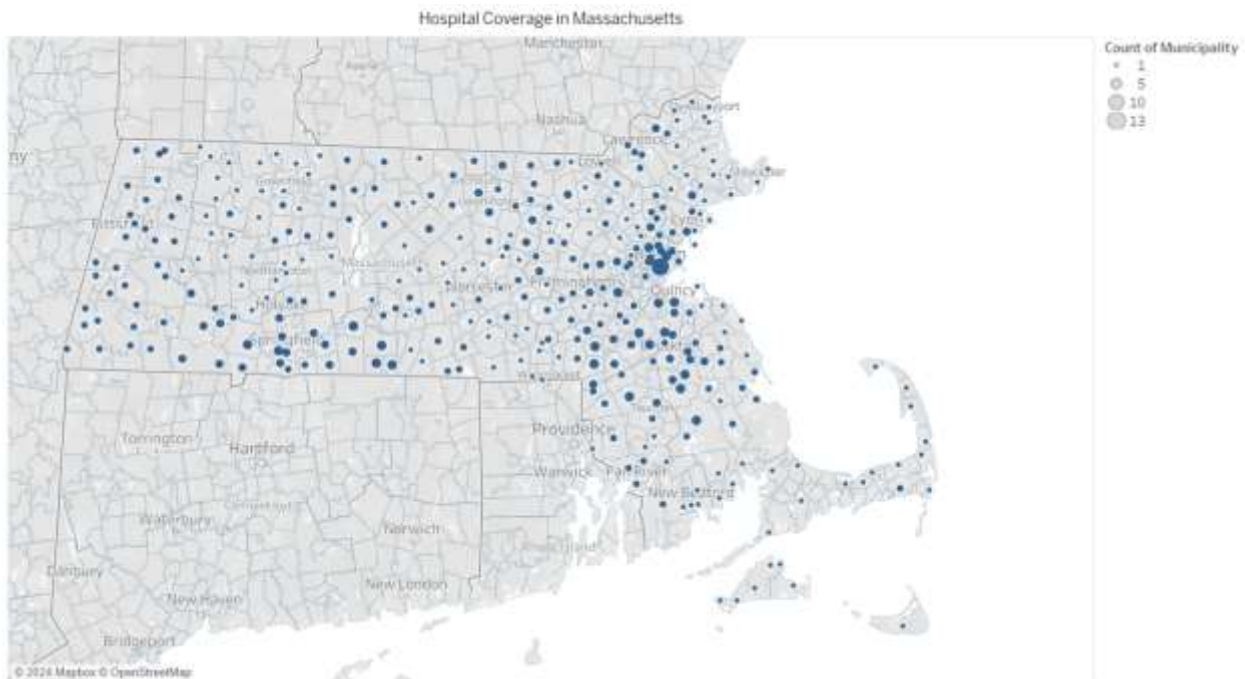
CompareCare's Cost Estimates and the Massachusetts All Payer Claims Database

CHIA maintains the Massachusetts All Payer Claims Database, a data repository that gathers healthcare claims data on the majority of Massachusetts residents who use either public programs (e.g., Medicare or Medicaid) or are enrolled with a commercial insurance payer. Payers are required by Section 2.00 of Title

957 of the Code of Massachusetts Regulations (CMR) to provide CHIA with cost data annually. CHIA uses the Massachusetts All Payer Claims Database to provide healthcare cost estimates on CompareCare. Cost estimates are included for select healthcare services at providers in Massachusetts and neighboring states, including Connecticut, Rhode Island, New Hampshire, and Vermont. Cost estimates are calculated by using the average cost for each service rendered at a provider.

Financial Reporting Requirements of Acute Care Hospitals

Under 957 CMR 9.00, acute care hospitals are required to provide CHIA with financial information on a quarterly and annual basis. The information required to be submitted to CHIA includes cost reports, audited financial statements, charge books, quarterly financial filings, and a list of the hospital's top 10 highest compensated employees. CHIA then uses this information to develop hospital profiles, which are designed to monitor the financial performance of each acute care hospital and are published on CHIA's website. CHIA also uses hospital financial data to publish an annual report that details the financial performance of healthcare systems in Massachusetts. The heat map below illustrates the number of acute care hospitals that service each community in Massachusetts.



AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of certain activities of the Center for Health Information and Analysis (CHIA) for the period July 1, 2021 through June 30, 2023.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Below is a list of our audit objectives, indicating each question we intended our audit to answer; the conclusion we reached regarding each objective; and, if applicable, where each objective is discussed in the audit findings.

Objective	Conclusion
1. Did CHIA maintain information that was updated at least annually on its consumer healthcare information website, CompareCare, as required by Sections 20(a) and (b) of Chapter 12C of the General Laws?	No; see Findings <u>3a</u>, <u>3b</u>, and <u>4</u>
2. Did CHIA monitor the financial conditions of Massachusetts-based hospitals and health systems and take appropriate actions when hospitals and health systems did not comply with reporting requirements, in accordance with Section 8(c) of Chapter 12C of the General Laws and Section 9.10 of Title 957 of the Code of Massachusetts Regulations?	No; see Findings <u>1</u> and <u>2</u>

To accomplish our audit objectives, we gained an understanding of the aspects of the internal control environment relevant to our objectives by reviewing applicable policies and procedures, CHIA's internal control plan, and interviewing CHIA officials. In addition, to obtain sufficient, appropriate evidence to address our audit objectives, we performed the procedures described below.

To determine whether CHIA maintained information that was updated at least annually on the CompareCare website, we interviewed CHIA officials who were responsible for managing the CompareCare website. We then reviewed email notifications and associated metadata to determine whether the data used to provide cost estimates on CompareCare was updated at least annually.

We also reviewed the CompareCare website and interviewed management to determine whether the CompareCare website included the following, as required by Section 20(b) of Chapter 12C of the General Laws:

- comparative price and cost information for the most common referred and/or prescribed healthcare services;
- comparative health quality information for the most common referred and/or prescribed healthcare services;
- general information regarding healthcare services, such as comparative prices, costs, and quality;
- comparative quality information that is not service-specific, such as information related to patient safety or satisfaction with their experience;
- data concerning infections that patients may have developed while receiving healthcare for another condition;
- data concerning serious reportable events that resulted in adverse patient outcomes, such as (1) performing a procedure on the wrong part of the body, (2) the unauthorized discharge of a patient, or (3) injury or death related to a medication error;
- definitions of common health insurance and medical terms;
- a list of healthcare provider types, such as primary care physicians, nurse practitioners, and physician assistants and which services those provider types are allowed to perform in Massachusetts;
- factors that healthcare consumers may consider when they chose their healthcare coverage or provider, such as provider network coverage, insurance premiums, and service coverage;
- patient decision aids, which provided information regarding treatment options for various healthcare conditions;
- a list of healthcare provider services that were accessible for people with disabilities; and
- explanations of standard healthcare quality measures.

We obtained a site map of the CompareCare website and selected a random, nonstatistical sample of 40 webpages out of 365 webpages. Because this was a nonstatistical sample, we did not project any errors to the population of 365 webpages. To determine whether the webpages in our sample complied with the Web Content Accessibility Guidelines 2.1 standards for the Americans with Disabilities Act, we examined the following information:

- user accessibility, which relates to issues such as whether a webpage can be viewed in both portrait and landscape mode or whether a webpage is still legible when zoomed in;
- keyboard accessibility, which relates to issues such as whether all elements of a webpage can be navigated with a keyboard;
- navigation accessibility, which relates to issues such as whether a webpage contains a search tool and whether hyperlinks navigate to appropriate content;
- language, which relates to issues such as whether words are displayed in the appropriate language according to a user's browser settings; and
- color accessibility, which relates to issues such as whether hyperlinks are displayed in a color that is easily distinguishable.

We determined that CHIA's CompareCare website was not publicized, did not include certain required information and was not compliant with the Americans with Disabilities Act and the Web Content Accessibility Guidelines 2.1. See Findings [3a](#), [3b](#), and [4](#) for more information.

To determine whether CHIA monitored the financial conditions of acute care hospitals, we reviewed CHIA's Massachusetts Acute Hospital and Health System Financial Performance reports, hospital profiles, and health system profiles for fiscal years 2021 and 2022¹ and determined whether each document included information required by Section 8(c) of Chapter 12C of the General Laws. We specifically determined whether these reports included the following:

- gross and net patient service revenue;
- sources of hospital revenue;
- private sector charges;
- trends in inpatient and outpatient case mix, payer mix, hospital volume, and length of stay;
- total payroll as a percentage of operating expenses;
- salary and benefits information for the top 10 highest compensated employees; and
- an identification and examination of hospitals in financial distress.

1. CHIA's 2021 and 2022 Massachusetts Acute Hospital Financial Performance Reports were published on its website in September 2022 and September 2021, respectively.

We determined that CHIA did not appropriately monitor the financial conditions of acute care hospitals and health systems. See [Finding 1](#) for more information.

To determine whether CHIA took appropriate actions when acute care hospitals did not comply with reporting requirements, we obtained a list of all 61 acute care hospitals that are required to file financial reports with CHIA. We then reviewed emails and logbooks to determine which acute care hospitals filed their financial reports with CHIA by the required deadline. In cases when acute care hospitals did not file their required financial reports by CHIA's deadline, we inquired with management to determine whether CHIA sent legal written notice to these acute care hospitals regarding their noncompliance with the financial reporting requirements. We also inquired with management regarding whether CHIA issued fines to acute care hospitals that were not in compliance with CHIA's financial reporting requirements.

We determined that CHIA did not assess potential fines of \$1,613,000 for acute care hospitals and health systems that did not file financial reports by required deadlines. See [Finding 2](#) for more information.

Data Reliability Assessment

To determine the reliability of the Excel list of all 61 acute care hospitals that are required to submit financial data to CHIA, we performed validity and integrity tests on the data, including testing for blank fields, duplicate records, and duplicated identifiers.

To determine the reliability of the Excel list of 365 webpages, we performed validity and integrity tests on the data, including testing for blank fields and duplicate records. We selected a random sample of 20 URLs from the list of 365 webpages and traced the webpage name on the list to the URL on the CompareCare website.

Based on the results of the data reliability assessment procedures described above, we determined that the information we obtained was sufficiently reliable for the purposes of our audit.

DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

1. The Center for Health Information and Analysis did not appropriately monitor the financial conditions of acute care hospitals and health systems.

During the audit period, the Center for Health Information and Analysis (CHIA) did not appropriately monitor the financial condition of acute care hospitals and health systems in Massachusetts. Specifically, our review of CHIA's Massachusetts Acute Hospital Financial Performance reports for fiscal years 2021 and 2022 revealed that CHIA did not identify or examine acute hospitals that CHIA considered to be in financial distress or at risk of closing or discontinuing essential services. During the audit period, the Department of Public Health received notification from six acute care hospitals for either closure or the discontinuation of essential services, as detailed in the table below:

Hospital Name	Department or Hospital Closure	Date of Closure
Anna Jaques Hospital	Inpatient Pediatric Services	September 24, 2021
Tufts Medical Center	Pediatric Unit and Pediatric Intensive Care Unit	July 1, 2022
Shriners Hospitals for Children—Springfield	All Hospital Services	October 31, 2022
Steward Norwood Hospital	Obstetrics Services	April 20, 2022
MetroWest Medical Center	Infusion and Radiation Oncology Services	October 31, 2022
Beth Israel Lahey Health—Beverly Hospital	Birth Center Services	September 8, 2022

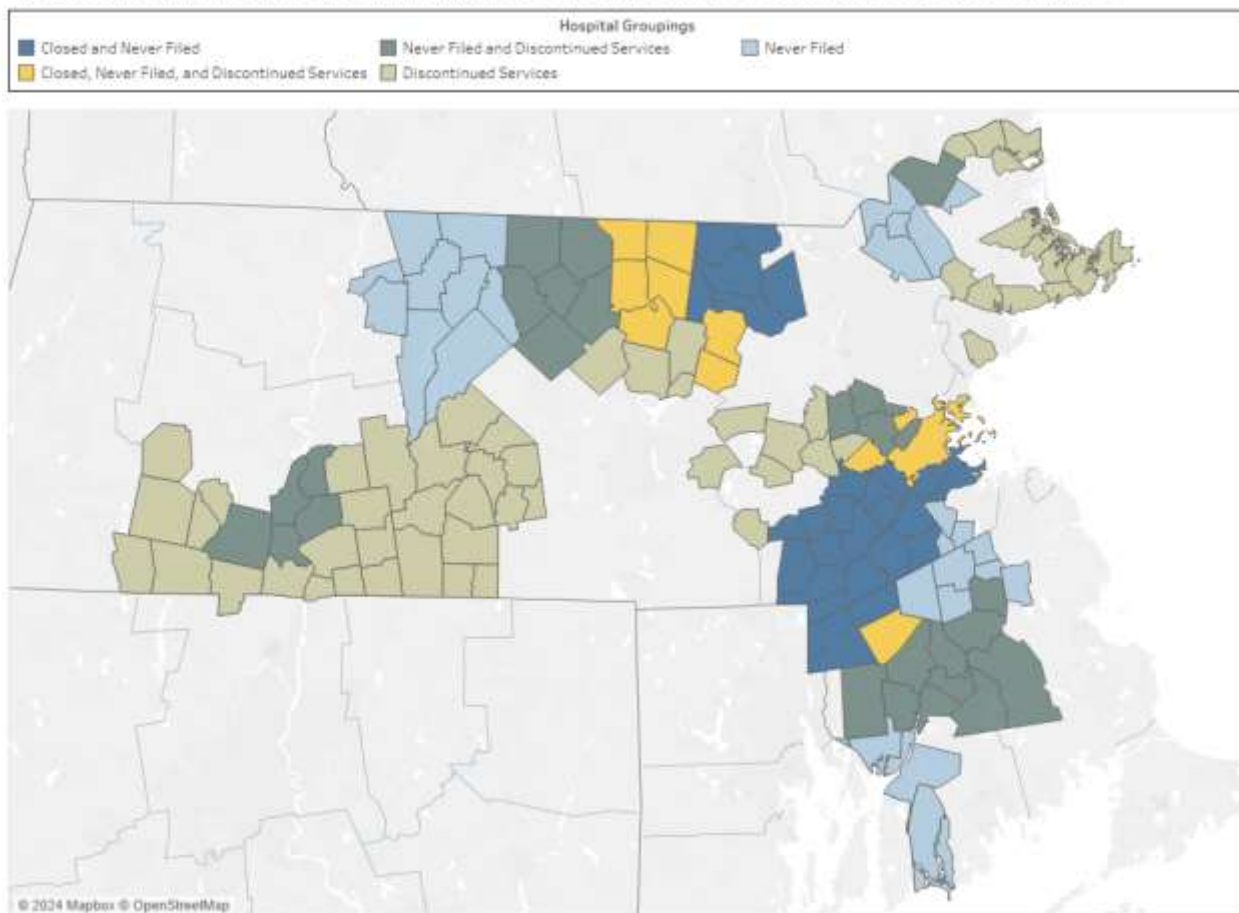
CHIA's 2021 and 2022 Massachusetts Acute Hospital Financial Performance Reports make no mention of these six acute care hospitals being at risk for closure or discontinuing essential services. Additionally, we also found that CHIA's reports did not provide data for 2 out of 61 acute care hospitals in Massachusetts during fiscal year 2021. We also found that CHIA did not complete any health system profiles² for any of the eight hospitals owned by Steward Health Care during the audit period.

By not receiving, analyzing, and reporting on data related to hospitals and health systems in Massachusetts, CHIA limited its own ability to identify and address concerns regarding hospitals at risk of closing. This may have prevented policymakers from becoming aware of these issues and taking actions

2. A health system profile includes financial information, such as operating revenue, profit and loss, operating margin, nonoperating margin, total margin, and net assets.

to prevent or soften the impacts of these issues. Overall, CHIA appears to have overlooked the risk of hospital closures in the Commonwealth. The map below illustrates the relationship between cities and towns that were affected during the audit period by acute care hospitals that (1) closed, (2) discontinued essential services, and/or (3) did not file financial reporting with CHIA. There is a direct correlation between hospitals that did not file financial reporting with CHIA and those that ultimately either discontinued an essential service or closed entirely. This map highlights that effect at the community level.

Communities Affected by Hospitals That:
Never Filed Financial Reports with CHIA, Closed, and/or Have Discontinued Essential Services



Authoritative Guidance

Section 8(c) of Chapter 12C of the Massachusetts General Laws states,

The center shall also collect and analyze such data as it considers necessary in order to better protect the public's interest in monitoring the financial conditions of acute hospitals. The information shall be analyzed on an industry-wide and hospital-specific basis and shall include, but not be limited to: (1) gross and net patient service revenues; (2) sources of hospital revenue,

including revenue excluded from consideration in the establishment of hospital rates and charges under section 13G of chapter 118E [of the General Laws]; (3) private sector charges; (4) trends in inpatient and outpatient case mix, payer mix, hospital volume and length of stay; (5) total payroll as a per cent of operating expenses, as well as the salary and benefits of the top 10 highest compensated employees, identified by position description and specialty; and (6) other relevant measures of financial health or distress.

The center shall publish annual reports and establish a continuing program of investigation and study of financial trends in the acute hospital industry, including an analysis of systemic instabilities or inefficiencies that contribute to financial distress in the acute hospital industry. The reports shall include an identification and examination of hospitals that the center considers to be in financial distress, including any hospitals at risk of closing or discontinuing essential health services, as defined by the department of public health under section 51G of chapter 111 [of the General Laws], as a result of financial distress.

Reasons for Issue

It is CHIA's responsibility to monitor the financial conditions of acute care hospitals in Massachusetts. It could not adequately perform this monitoring due to the fact that some acute care hospitals either never filed or were late with filing the required financial reports with CHIA. CHIA is empowered with enforcement mechanisms to help compel the production of these reports. See Finding 2 for more information.

Recommendations

1. CHIA should ensure that it monitors the financial conditions of all acute care hospitals in Massachusetts. To start, it should ensure that acute care hospitals file their financial reporting, in full and on time. When acute care hospitals do not file financial information by CHIA's deadlines, CHIA should fine acute care hospitals and petition the Superior Court, as appropriate.
2. CHIA should identify and examine hospitals that are at risk of closure or discontinuing essential services and include this in its annual Massachusetts Acute Hospital and Health System Financial Performance Reports.

Auditee's Response

Since its inception in 2012, CHIA has consistently collected, analyzed and reported data on the financial performance of hospitals and health systems in a timely and complete manner. The period between July 1, 2021, and June 30, 2023, is no exception. CHIA's work in this area has been reliably used to support public processes administered by other state agencies, by policymakers for awareness of market developments, by the legislature for bill development, by industry for benchmarking purposes, and by the press for public reporting.

CHIA has been resolute in its position that hospitals must comply with all financial reporting requirements under General Laws and regulations, including providing audited financial statements.

CHIA's authority in this area is broadly recognized. With one notable exception, all hospital systems have made good faith efforts to comply with CHIA's reporting requirements and timelines.

CHIA stipulates that hospital financial data be submitted within 45 days after the close of the quarter. From there, the agency takes approximately 45 days to review the data, resolve any necessary questions, and produce a publicly available analysis. (Additional analyses based on year-end financials are also produced following a similar process. Those analyses follow a different timeline as the annual financial data is due within 100 days after year end and require a more extensive review.) Reasonable extensions – typically between two and four weeks – are offered to ensure the completeness and accuracy of the data CHIA receives and reports on. Such extensions are authorized by the governing regulation and have never impeded CHIA's ability to meet its obligations to provide quarterly financial updates within approximately 90 days of the close of the quarter.

As of December 20, 2024, CHIA has amended the regulatory hospital cost report deadlines in [Section 9.04 of Title 957 of the Code of Massachusetts Regulations] to align with agency practice and provide filers sufficient time (affording filers 30 additional days) to prepare complete and accurate data.

Steward Health Care's non-compliance with data reporting requirements resulted in CHIA fining the system which has been the subject of ongoing litigation. In 2023, the Superior Court ruled in CHIA's favor affirming Steward's obligation to submit its financial data to the agency. Steward appealed this decision, and the matter is still in Appeals Court, but "stayed" until the bankruptcy case is resolved. During the period between July 1, 2021, and June 30, 2023, CHIA consistently published quarterly and annual financial performance reports for acute hospitals and health systems. Each report was accompanied by a detailed databook providing complete balance sheets, statements of operations, and 10 calculated financial metrics focused on profitability, liquidity, and solvency for each acute hospital, as well as their associated health system and affiliated physician organizations. In addition, interactive dashboards were available on the website and updated quarterly to provide comparative displays on acute hospital revenues and expenses, profitability margins, and other relevant financial metrics. This information was utilized to examine the hospitals' financial health and provided sufficient data to identify financial distress. Additionally, the hospital closure and discontinuation of services cited in the report were due to low demand and low utilization, rather than financial distress reported by the hospitals.

Auditor's Reply

In its response, CHIA states that it has consistently collected, analyzed, and reported on the financial data of acute care hospitals and health systems in a timely manner. Although this may be true for many acute care hospitals in Massachusetts, CHIA does not dispute that the two acute care hospitals and one health system (which oversees eight acute care hospitals in Massachusetts) highlighted in this finding did not file required financial reporting with CHIA within its regulatory deadlines.

Additionally, in its response, CHIA states that Steward Health Care's noncompliance with financial reporting requirements resulted in CHIA's initially fining the Steward Health Care health system in 2017 and that the matter has been subject to ongoing litigation since that time. However, the legal proceedings that CHIA described in its response should not have limited CHIA from continuing to issue fines to Steward Health Care for each instance that it refused to comply with financial reporting filing requirements.

Further, in its response, CHIA states that it published quarterly and annual financial performance reports for acute care hospitals and health systems, which calculated various financial metrics that provided sufficient data to identify financial distress. However, this reporting did not include an identification of hospitals considered to be in financial distress as required by Section 8(c) of Chapter 12C of the General Laws. Additionally, CHIA states that the hospital closures identified in our finding were due to low utilization rather than financial distress. However, as required by Section 8(c) of Chapter 12C of the General Laws, CHIA's analyses of acute care hospitals should include trends in inpatient and outpatient case mix, payer mix, hospital volume, and length of stay, which are all indicators of hospital utilization.

CHIA failed to identify and publicly report on hospitals in financial distress—whether that distress was caused by low utilization or other reasons. It also did not publicly report indicators of hospital utilization that could have assisted others in drawing conclusions regarding hospital stability. We cannot know how this may have impacted the recent closures of the Steward Health Care hospitals, but we believe it is reasonable to conclude these failures resulted in delayed identification of these problems, delayed prioritization of solutions, and likely increased the financial and human cost and complexity of these issues.

2. The Center for Health Information and Analysis did not assess potential fines of \$1,613,000 for acute care hospitals and health systems that did not file financial reports by required deadlines.

Acute care hospitals were late with submitting their financial information 585 times during the audit period. CHIA did not send written notice to any acute care hospitals when they were late with submitting required financial information. We also found that 76% of the time, CHIA provided acute care hospitals with initial deadlines for financial information that were longer than those allowed under its regulations. Additionally, CHIA never collected audited financial statements from the 10 acute care hospitals listed in the table below.

Acute Care Hospitals That Did Not File Audited Financial Statements with CHIA

Athol Memorial Hospital	Steward Holy Family Hospital
Heywood Hospital	Steward Norwood Hospital
Steward Carney Hospital	Steward Saint Anne's Hospital
Steward Good Samaritan Hospital	Steward St. Elizabeth's Medical Center
Morton Hospital	Nashoba Valley Medical Center

Heywood Healthcare, which operates Heywood Hospital and Athol Hospital, filed for bankruptcy in 2023. Steward Health Care, which operated Carney Hospital, Good Samaritan Hospital, Morton Hospital, Holy Family Hospital, Norwood Hospital, Saint Anne's Hospital, and St. Elizabeth's Medical Center during the audit period, filed for bankruptcy in 2024. CHIA could have assessed \$1,613,000 in fines when acute care hospitals failed to provide their required financial information. The total amount in potential assessed fines by hospital is detailed in [Appendix A](#). It should be noted that the purpose of fining acute care hospitals in this instance is to provide the required financial information. Provision of this information may have assisted CHIA, policymakers and the public in detecting and responding to the hospital closures that occurred in 2023 and 2024.

By not ensuring that acute care hospitals and health systems meet the Commonwealth's financial reporting requirements in a timely manner, CHIA risks overlooking hospitals and health systems that are at risk of closing.

Authoritative Guidance

Section 8(b) of Chapter 12C of the General Laws states,

With respect to any acute or non-acute hospital, the center shall, by regulation, designate information necessary to effectuate this chapter including, but not be limited to, the filing of a charge book, the filing of cost data and audited financial statements and the submission of merged billing and discharge data. The center shall, by regulation, designate standard systems for determining, reporting and auditing volume, case-mix, proportion of low-income patients and any other information necessary to effectuate this chapter and to prepare reports comparing acute and non-acute care hospitals by cost, utilization and outcome. The regulations may require the hospitals to file required information and data by electronic means; provided, however, that the center shall allow reasonable waivers from the requirement. The center shall, at least annually, publish a report analyzing the comparative information to assist third-party payers and other purchasers of health services in making informed decisions. The report shall include comparative price and service information relative to outpatient mental health services.

Further, Section 9.10 of Title 957 of the Code of Massachusetts Regulations (CMR) states,

The Center will provide written notice to Acute Hospitals, Non-acute Hospitals, Physician Organizations, and Parent Organizations that fail to comply with the reporting deadlines established in 957 CMR 9.00.

- (1) The Center will notify Acute Hospitals, Non-acute Hospitals, Physician Organizations, and Parent Organizations that failure to respond within two weeks of the written notice, without just cause, may result in penalties. In accordance with [Section 11 of Chapter 12C of the General Laws], Acute Hospitals, Non-acute Hospitals, Physician Organizations, and Parent Organizations may be subject to a penalty of up to \$1,000 per week for each week that they fail to provide the required health care data and information, up to an annual maximum of \$50,000.*
- (2) Any remedy available under 957 CMR 9.10 is in addition to other sanctions and penalties that may apply under the provisions of other statutes and regulations.*
- (3) Acute Hospitals, Non-acute Hospitals, Physician Organizations, and Parent Organizations that fail to comply with the requirements of 957 CMR 9.00 will be subject to all penalties and remedies allowed by law and the Center will take all necessary steps to enforce 957 CMR 9.10, including a petition to the Superior Court for an order enforcing the same.*

A list of the regulatory deadlines for each filing requirement can be found in [Appendix B](#).

Reasons for Issue

CHIA officials told us that they believe that many of the filing deadline requirements listed in their own regulations are not practical for many acute care hospitals, many of which operate on differing fiscal year cycles. CHIA officials also told us that they did not fine some of the acute care hospitals that missed filing deadlines because of pending litigation and bankruptcy proceedings with some health systems.

Recommendations

1. CHIA should ensure that it communicates to acute care hospitals reporting deadlines that are in accordance with its regulations.
2. CHIA should ensure that it sends written notice to acute care hospitals that do not comply with its reporting deadlines.
3. CHIA should issue fines to acute care hospitals that do not comply with reporting deadlines.

Auditee's Response

CHIA's primary interest is receiving complete and accurate data that advances transparency through timely, objective, and reliable reporting. CHIA is in regular contact with data submitters to ensure all requirements are met, as documentation provided pursuant to this audit process and

CHIA's public reporting on the financial performance of hospitals and health systems demonstrate. Reasonable extensions are offered to ensure the completeness and accuracy of the data CHIA receives and reports on. Such extensions have never impeded CHIA's ability to regularly report on the financial performance of Massachusetts hospitals. In every instance of noncompliance for acute care hospitals, CHIA has pursued formal notice and subsequent fines when audited financial statements were available to produce to CHIA. CHIA does not have authority to compel an acute care hospital to conduct an audit, but rather compel the entity to provide a copy of completed audited financial statements.

The report references audited financial statements from ten hospitals under two healthcare systems (Heywood Healthcare and Steward Health Care) that were not collected during the audit period. Heywood Healthcare was unable to issue an audited financial statement from a registered certified public accountant in [fiscal year] 2021 and [fiscal year] 2022; and, therefore, did not have an audited financial statement to produce.

Steward Health Care claimed it was not required to submit system-level audited financial statement data. CHIA fined Steward Health Care multiple times over several years for noncompliance which has been the subject of ongoing litigation. In 2023, the Superior Court ruled in CHIA's favor affirming Steward's obligation to submit its financial data to the agency. Steward appealed this decision, and the matter is still in Appeals Court, but "stayed" until the bankruptcy case is resolved.

In both instances, CHIA used other data sources where possible, including standardized financial data collected by the agency, to fulfill its obligation to report on the financial performance of these systems, their hospitals, and physician organizations. . . .

It is imperative to note that CHIA's fining authority is discretionary under statute and regulations; the agency issues fines entities when necessary for compliance with reporting requirements—as it fined Steward Healthcare. The \$1,613,000 figure referenced in the report is misguided as it does not account for CHIA's discretion for reasonable extensions, Heywood's inability to complete audited financials, nor the agency's prior fines and active litigation with Steward.

Auditor's Reply

In its response, CHIA states that it pursued formal notice and subsequent fines in every instance of noncompliance when audited financial statements were available and not provided to CHIA. However, we wish to emphasize that CHIA did not fine Steward Health Care for its refusal to file its 2021 and 2022 audited financial statements with CHIA.

Additionally, in its response, CHIA states that Heywood Hospital was unable to obtain an audit of its financial statements from a Certified Public Accountant during 2021 and 2022, and that it does not have the authority to compel Heywood Hospital to obtain an audit of its financial statements. We believe that in such instances, CHIA should have exercised its option to fine Heywood Hospital for noncompliance with CHIA's financial reporting requirements. Further, we believe it to be unusual for Heywood Hospital to not

have had an annual audit of its financial statements performed, as Heywood Hospital is a nonprofit entity under Section 501(c)(3) of the Internal Revenue Code and is also required to file annual audited financial statements with the Office of the Attorney General's Non-Profit Organizations / Public Charities Division. Heywood's inability to secure and provide to CHIA audited financial statements should, in and of itself, be considered an indicator of financial distress. We believe this, and other concerns expressed in our audit, should have resulted in more serious action on CHIA's part.

Finally, while we recognize that CHIA's fining authority is discretionary, we believe that CHIA should leverage this authority when hospitals are not compliant with filing any type of required financial reporting. In its response, CHIA states that the estimated fines calculated in this finding do not account for CHIA's discretion for reasonable extensions. This is not the case, as all of the exceptions noted in our finding were only for cases when an acute care hospital was either not granted a filing extension by CHIA or missed its extended filing deadline entirely. After reviewing the facts presented to us, we disagree with how CHIA exercised its discretion in the cases we identified, yet we did not include these fines when calculating the \$1,613,000 in unassessed fines.

3a. The Center for Health Information and Analysis did not publicize the availability of the CompareCare website.

During the audit period, CHIA did not publicize the availability of its consumer health information website, CompareCare. Specifically, CHIA officials informed us that it had not advertised the CompareCare website since its launch in 2018. We also found that the landing page on the CompareCare website directs users to visit CHIA's commercial health insurance company's website for more accurate healthcare cost information. However, in order to view healthcare cost data on commercial health insurance websites, users must be enrolled in a commercial health insurance plan, which serves as a barrier to residents who seek this information.

CHIA cannot fulfill its obligation to assist healthcare consumers in Massachusetts with making informed decisions regarding their healthcare if it does not actively publicize the availability of the CompareCare website.

Authoritative Guidance

Section 20(a) of Chapter 12C of the General Laws states,

The center, in consultation with commission, the executive office of health and human services, the department of public health and such other agencies or authorities as it deems appropriate, shall maintain a consumer health information website. The website shall contain information comparing the quality, price and cost of health care services. The website shall also provide information about provider and payer achievement of cost benchmarks and growth goals. The website may also contain general health care information as the center considers appropriate. The website shall be designed to assist consumers in making informed decisions regarding their medical care and informed choices among health care providers. Information shall be presented in a format that is understandable to the average consumer. The center shall publicize the availability of its website.

Reasons for Issue

CHIA officials informed us that, on any given day, the CompareCare website receives low web traffic. Additionally, CHIA officials told us that they did not prioritize promoting the CompareCare website because healthcare consumers can get more accurate healthcare cost estimates from commercial insurance companies.

We note here that law requires this website to assist consumers in “comparing the quality, price and cost of health care services.” CHIA is failing to meet this statutory requirement by forcing consumers to visit each commercial insurance company to seek information and then develop their own comparisons. Its reliance on self-published insurance company information may result in consumers relying on incomplete or inaccurate information or increase the likelihood that consumers make errors in developing and interpreting their own cost and quality comparisons.

Recommendations

1. CHIA should promote the CompareCare website to the public in order to assist in meeting its legal obligation of assisting healthcare consumers with making informed decisions regarding their healthcare.
2. CHIA should ensure that information found on the CompareCare website is current, accurate, and accessible for Massachusetts residents.

Auditee's Response

The primary legislative intent of requiring CHIA to produce a consumer transparency site was to support consumer shopping. However, during the 18-months CHIA took to solicit input on the site development, it became clear that true "shopping" sites for medical procedures can only be offered

by health plans, because only a health plan can determine a person's out-of-pocket costs, which are a function of their specific coverage, the status of their deductible, and other cost sharing considerations. In fact, the single largest objection from health plans and provider organizations to the proposed website was that it would mislead patients by showing something other than what patients would have to pay. Payers and providers were very pointed in their concerns that they would be fielding calls from confused members and patients wanting to know why they were charged something other than what the state website said. The limitations of the CompareCare website for consumer shopping purposes have informed our approach to any promotional activities. CHIA believes that CompareCare still fulfills the primary purpose for which it was ultimately designed: providing general information on comparative prices for common health care services and provider quality, facilitating informed conversations between patients and their providers and insurers about health care choices, and helping consumers resolve common problems with health care.

CHIA continues to regularly update CompareCare to include the best data available at the time. Two separate updates were made to CompareCare 18 months apart during the performance audit period: one in December 2021 and another in June 2023.

Auditor's Reply

In its response, CHIA states that limitations of the CompareCare website for consumer shopping purposes have guided its approach to promotion of the website. While we acknowledge that CHIA is limited by the data that is provided to it from health insurers, this still should not limit its ability to promote the CompareCare website to the public, as required by law. We also note that the states of Texas and California provide helpful information on their websites, with Texas (<https://rates.texashealthcarecosts.org/>) providing comparative information on the costs of procedures and California providing comparative costs for health insurance plans (<https://apply.coveredca.com/lw-shopandcompare/>).

3b. The Center for Health Information and Analysis did not include certain required information on the CompareCare website.

During the audit period, CHIA did not include certain information on the CompareCare website that is required under Section 20(b) of Chapter 12C of the General Laws. Specifically, in 2022, CHIA did not update the healthcare cost data that is used to complete the healthcare cost estimates provided on the CompareCare website. Our review also found that the CompareCare website did not include data regarding infections that patients may develop while receiving healthcare for another condition. Further, our review also found that the CompareCare website did not include a list of healthcare provider services that are accessible for people with disabilities.

By not updating healthcare cost data on an annual basis, CHIA cannot provide accurate healthcare cost estimates to consumers in Massachusetts. This further impedes CHIA's legal obligation of assisting healthcare consumers in Massachusetts with making informed decisions regarding their healthcare. By not providing any information on infections, as required by law, CHIA failed to provide certain, critical information to the public regarding the quality and safety of care.

Authoritative Guidance

Section 20(b) of Chapter 12C of the General Laws states,

The website shall provide updated information on a regular basis, at least annually, and additional comparative quality, price and cost information shall be published as determined by the center. To the extent possible, the website shall include . . . data concerning healthcare-associated infections and serious reportable events reported under section 51H of chapter 11 [of the General Laws] . . . [and] a list of provider services that are physically and programmatically accessible for people with disabilities.

Reasons for Issue

CHIA officials told us that there is a delay when updating the Massachusetts All Payer Claims Database because of the amount of time that commercial health insurance companies take to finalize payment of healthcare claims.

Recommendations

1. CHIA should take steps to ensure that commercial healthcare data is available to it when it is required to update cost estimates and other information found on CompareCare.
2. CHIA should ensure that CompareCare includes data regarding infections that patients may develop while receiving healthcare for another condition.
3. CHIA should ensure that CompareCare includes data regarding serious reportable events that may occur at healthcare facilities.
4. CHIA should ensure that CompareCare includes a list of healthcare provider services that are available for people with disabilities.

Auditee's Response

CHIA regularly updates CompareCare to include the best data available at the time. Two separate updates were made to CompareCare 18 months apart during the performance audit period: one in December 2021 and another in June 2023.

Quality information provided on CompareCare during the performance audit period included patient safety data on preventing MRSA, preventing C. Difficile, and preventing infections of a surgical site (colon surgery and hysterectomy). Subsequently, several of the quality measures were methodologically restructured by the data steward to no longer align with CompareCare's display. During the site update in June 2023, this information was removed from CompareCare and replaced with links to the original data sources, where consumers can continue to find the most up-to-date information and compare provider quality. . . .

The requirement to include a list of health care provider services that are available for people with disabilities was too broad to be meaningfully implemented. Disabilities encompass all conditions of the body or mind that makes it more difficult for the person with the condition to do certain activities and interact with the world around them, which could necessitate any number of medical services related to the disability or otherwise. Furthermore, under the [Americans with Disabilities Act], medical care providers must provide individuals with disabilities full and equal access to their services.

Auditor's Reply

In its response, CHIA states that during the audit period, the CompareCare website included information regarding infections that patients may develop while receiving healthcare for another condition and that this data was subsequently removed in June 2023, due to technical issues with the CompareCare website and the data source. However, CHIA could not provide us with evidence that information regarding infections was present on the CompareCare website during the audit period. To date, the CompareCare website still does not present this required information.

Additionally, in its response, CHIA states that the requirement to include a list of healthcare provider services available for people with disabilities could not be meaningfully implemented because it is too broad. CHIA is required by law to include this information on the CompareCare website. To the extent CHIA believes it is difficult, misleading, or impossible to provide information that it is required to provide by law, it should seek clarification from the Legislature and amendment of the law.

4. The CompareCare website is not fully accessible under the Americans with Disabilities Act and the Web Content Accessibility Guidelines 2.1.

Some of the webpages on the CompareCare website did not comply with requirements of the Americans with Disabilities Act and the Web Content Accessibility Guidelines 2.1. Specifically, we found the following:

- out of 40 webpages, 35 (88%) could not be viewed in portrait mode;
- out of 40 webpages, 35 (88%) could not be read when zoomed in to 400% without requiring the user to scroll horizontally;

- out of 40 webpages, 29 (73%) could not be fully navigated using the keyboard and without causing the user to get stuck in a keyboard trap (e.g., when a user cannot move focus away from an interactive element using only the keyboard); and
- out of 40 webpages, 40 (100%) did not display hyperlinks in a 4:5:1 contrast ratio, which ensures that a webpage's text and background are adequately distinguishable from one another.

If the CompareCare website is not fully viewable in portrait mode, then it may not be fully accessible to users visiting the website on a mounted device with a fixed orientation, such as a smartphone mounted to the user's wheelchair. If content on the CompareCare website cannot be enlarged without requiring the user to scroll horizontally, then enlarged text is prevented from being easily read in a single column by people with low vision. If webpages on the CompareCare website cannot be fully navigated using only a keyboard, then it may prevent users who cannot use devices that require hand-eye coordination (such as a computer mouse) from accessing all of the website's features. Finally, if text is not displayed in a contrast ratio of at least 4.5:1, then users with color-vision deficiencies may not be able to fully view content on the CompareCare website.

Authoritative Guidance

Section 20(d) of Chapter 12C of the General Laws state, "The website shall comply with the Americans with Disabilities Act."

Subpart H of Title II of the Americans with Disabilities Act states,

(a) General. A public entity shall ensure that the following are readily accessible to and usable by individuals with disabilities:

(1) Web content that a public entity provides or makes available, directly or through contractual, licensing, or other arrangements.

The Web Accessibility Initiative's Web Content Accessibility Guidelines 2.1 state the following,

Success Criterion 1.3.4 Orientation . . . Content does not restrict its view and operation to a single display orientation, such as portrait or landscape, unless a specific display orientation is essential. . . .

Success Criterion 1.4.3 Contrast (Minimum) . . . The visual presentation of text and images of text has a contrast ratio of at least 4.5:1. . . .

Success Criterion 1.4.10 Reflow . . . Content can be presented without loss of information or functionality, and without requiring scrolling in two dimensions for . . . vertical scrolling content at a width equivalent to 320 [Cascading Style Sheets] pixels. . . .

Success Criterion 2.1.1 Keyboard . . . All functionality of the content is operable through a keyboard interface without requiring specific timings for individual keystrokes, except where the underlying function requires input that depends on the path of the user's movement and not just the endpoints.

Reasons for Issue

CHIA officials told us that they have not prioritized the CompareCare website because Massachusetts healthcare consumers can get more accurate healthcare cost estimates with their commercial insurance providers.

Recommendations

1. CHIA should ensure that the CompareCare website is readily accessible and usable by individuals of all abilities.
2. CHIA should review the CompareCare website to ensure that all of its webpages are compliant with the Americans with Disabilities Act and the Web Accessibility Initiative's Web Content Accessibility Guidelines 2.1.

Auditee's Response

CHIA is fully committed to the accessibility of its products, including its web presence. The agency appreciates these discrepancies being brought to its attention. CHIA will ensure all relevant accessibility standards are met during the next development phase of CompareCare.

Auditor's Reply

We appreciate that CHIA is taking measures to address our concerns regarding this matter, and we will be following up on this in approximately six months as part of our post-audit review process.

APPENDIX A

During the audit period, the Center for Health Information and Analysis could have assessed \$1,613,000 in fines when acute care hospitals failed to provide their required financial information. The total amount of potential assessed fines by hospital is detailed in the table below.

Potential Assessed Fines by Hospital

Hospital	Fine Amount
Steward Holy Family Hospital	\$ 80,000
Morton Hospital, A Steward Family Hospital	79,000
Nashoba Valley Medical Center, A Steward Family Hospital	79,000
Steward Carney Hospital	79,000
Steward Good Samaritan Medical Center	79,000
Steward Norwood Hospital	79,000
Steward Saint Anne's Hospital	79,000
Steward St. Elizabeth's Medical Center	79,000
Athol Memorial Hospital	74,000
Mercy Medical Center	74,000
Cambridge Health Alliance	70,000
Heywood Hospital	70,000
Holyoke Medical Center	55,000
Beth Israel Deaconess Medical Center	42,000
Beth Israel Deaconess Hospital—Needham	37,000
Southcoast Hospitals Group	35,000
Beth Israel Deaconess Hospital—Plymouth (formerly Jordan)	33,000
Mount Auburn Hospital	30,000
Beth Israel Deaconess Hospital—Milton	29,000
Winchester Hospital	27,000
Anna Jaques Hospital	25,000
Lahey Hospital & Medical Center	25,000
Martha's Vineyard Hospital	25,000
New England Baptist Hospital	25,000
Northeast Hospital (includes both Beverly Hospital and Addison Gilbert Hospital)	25,000
Harrington Memorial Hospital	22,000

Hospital	Fine Amount
Massachusetts General Hospital	22,000
Falmouth Hospital	18,000
Boston Medical Center	16,000
Cape Cod Hospital	16,000
Massachusetts Eye and Ear Infirmary	16,000
Milford Regional Medical Center	12,000
Emerson Hospital	11,000
South Shore Hospital	10,000
Tufts Medical Center	7,000
Baystate Franklin Medical Center	8,000
Baystate Medical Center	8,000
Baystate Noble Hospital	8,000
Baystate Wing Hospital	8,000
MetroWest Medical Center	8,000
Saint Vincent Hospital	8,000
Shriners Springfield	8,000
Shriners Boston	8,000
Cooley Dickinson Hospital	6,000
HealthAlliance—Clinton Hospital	6,000
Lowell General Hospital	5,000
Marlborough Hospital	6,000
Nantucket Cottage Hospital	6,000
Newton-Wellesley Hospital	6,000
UMass Memorial Medical Center	6,000
Berkshire Medical Center	5,000
Fairview Hospital	5,000
North Shore Medical Center	4,000
Sturdy Memorial Hospital	4,000
Brigham and Women’s Faulkner Hospital	2,000
Brigham and Women’s Hospital	2,000
Lawrence General Hospital	1,000
Signature Healthcare Brockton Hospital	1,000
Total Potential Fines	<u>\$ 1,613,000</u>

APPENDIX B

The seven financial documents that acute care hospitals are required to file with the Center for Health Information and Analysis (CHIA) are listed below, with the language regarding their respective deadlines as written in Section 9.00 of Title 957 of the Code of Massachusetts Regulations (CMR).

Filing Deadlines

Filing Requirement	Regulation
Hospital Cost Reporting	<p>The following is stated in 957 CMR 9.04(2):</p> <p>(a) 1. Hospitals with a fiscal year ending between January 1st, and September 30th, shall file a Hospital Cost Report by March 1st of the following year.</p> <p>2. Hospitals with a fiscal year ending between October 1st, and December 31st, shall file a Hospital Cost Report within 150 days of the [Centers for Medicare and Medicaid Services] year end.</p> <p>(b) A hospital may request an extension of up to two weeks after the Medicare Cost Report due date to submit the Hospital Cost Report to CHIA.</p>
Audited Financial Statements	<p>The following is stated in 957 CMR 9.05(2):</p> <p><i>Audited Financial Statements shall be filed electronically within 100 days after the end of the hospital's fiscal year, or that of the Parent Organization if 957 CMR 9.05(1)(b) applies.</i></p>
Medicare Cost Reporting	<p>The following is stated in 957 CMR 9.06(1):</p> <p><i>Each Acute and Non-acute Hospital shall file electronically one copy of its Medicare 2552 Cost Report, including any Home Office Cost Reports within 150 days after the end of its fiscal year.</i></p>
Hospital Charge Books	<p>The following is stated in 957 CMR 9.06(2)(b):</p> <p><i>Each hospital shall file one electronic copy of its Charge book at the beginning of each fiscal year and within 30 days following each quarter in which Charges are revised. Such Charge book shall contain the Charges in effect on the last day of said quarter.</i></p>
Quarterly Standardized Financial Filings	<p>The following is stated in 957 CMR 9.07(2)(b):</p> <p><i>Quarterly Standardized Financial Filing shall be filed within 45 days after the end of each quarter. CHIA may, for cause, extend the filing date in a response to a written request for an extension of time. CHIA may note in its publications the name of an entity that either failed to meet the filing deadline, or that requested and received an extension of the filing date.</i></p>
Annual Standardized Financial Filings	<p>The following is stated in 957 CMR 9.07(3)(b):</p> <p><i>Annual Standardized Financial Filings shall be filed electronically within 100 days of the end of the fiscal year.</i></p>
Top 10 Highest Compensated Employees	<p>The following is stated in 957 CMR 9.08:</p> <p>(1) <i>Each Acute Hospital shall report to CHIA the total compensation, including salary and benefits information, paid by the hospital and/or any related organization to the top ten highest compensated employees of the hospital. . . .</i></p> <p>(2) <i>Submissions shall be filed electronically with CHIA annually by August 15th for data from the calendar year two years prior.</i></p>