



STEPHEN C. SPRAGUE, CPA
Reimbursement Consultant

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Stephen has over twelve (12) years of experience working in financial analyst positions across multiple markets. During this time, he has developed an expertise in all facets of accounting, including corporate budgeting, financial reconciliations, and financial reporting. His experience includes multiple years as a Corporate Controller for a national business strategy organization.

Additionally, Stephen's previous experience includes working as an auditor of a large regional accounting and business consulting firm, focusing on audits, financial statements and other assurance services for clients in a variety of industries. He also worked as an Internal Controls Analyst, focusing on obtaining quarterly certification of financial results and internal controls in accordance with the Sarbanes-Oxley Act of 2002, coordinating, testing and remediating deficiencies identified, and assisting in the approval of programs as qualified restructuring expenses. Stephen has managed several special projects over the years, including the conversion of an accounting system.

Currently, Stephen serves as a consultant on our Rural Health/Critical Access Hospital Division. Stephen has worked with numerous rural hospitals, and performed analysis and conversions for Rural Health Clinics and hospital departments seeing Provider-Based status. He works with these facilities to ensure that they are optimizing reimbursement under their special designation.

Stephen's accomplishments include cost report preparation, cost report review, filing of appeals, third-party audits, preparation of reports, and special payment requests filed with third-party payors. He has prepared monthly financial statements and audit workpapers, variance analysis, and participated in special projects involving due diligence work, such as mergers and acquisitions. Stephen has also completed mediation on numerous Provider Reimbursement Review Board (PRRB) cases.

Stephen's experience also included working as a consultant on our Volume Decrease payment (VDP) Adjustment team, working with hospitals nationwide to take advantage of this reimbursement opportunity. He has participated in the completion of VDP request for Sole Community and Medicare Dependent Hospitals and cost report structure reviews to ensure all reimbursement opportunities are optimized.

Stephen holds a Masters of Accounting degree from the University of Michigan and is a current member of the Great Lakes Chapter of Healthcare Financial Management Association.
