



Pat Laff, C.P.A.
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PAT LAFF, C.P.A.

EDUCATION

- 1963 University Of Illinois
B.S. Accounting
- 1963 University Of Illinois
Certified Public Accountant

PROFESSIONAL APPOINTMENTS

- 1995 to Present Managing Principal, Laff Associates
- 1992 to Present Financial & Operations Consultant, for home health care, hospice and private manufacturing and provider vendor companies.
- 1993 to 1998 Associate of The Corridor Group, Inc., Professional Consultants in Health Care.
- 1975 to 1991 Executive Director/Administrator, In Home Health Care Service of Suburban Chicago North, Inc., Morton Grove, Illinois
Founded, developed and managed a medium sized, free standing Medicare certified home health agency. Negotiated an affiliation with Rush Presbyterian St. Lukes Medical Center resulting in a 70% increase in revenue.
- 1982 to Present NATIONAL ASSOCIATION FOR HOME CARE (NAHC)
Financial Managers Forum (Work Group), 1987 to Present
Political Action Committee, 1996 to Present
Nominating Committee, 1990
Annual Meeting Committee, 1990
Membership Committee, 1984 to 1987
Nominee, Region V Director, 1982
- 1977 to 1995 ILLINOIS HOME CARE COUNCIL
Director, 1988 to 1992
Financial Managers Forum, 1988 to 1992
Chair, Uniform Chart of Accounts Committee, 1989 to 1994
Reimbursement Committee, 1986 to 1990
Budget Committee, 1981 to 1982

PROFESSIONAL APPOINTMENTS (continued)

1982 to 1995	<u>INDIANA ASSOCIATION FOR HOME CARE</u> Reimbursement Committee, 1991 to 1995 Uniform Chart of Accounts Committee, 1991 to 1995
1994 to 2001	<u>NATIONAL PROSPECTIVE PAYMENT WORK GROUP</u>
1999 to 2001	<u>NAHC PPS TASK FORCE</u>

CURRENT MEMBERSHIPS

American Institute of Certified Public Accountants	National Association for HomeCare and Hospice
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WORKSHOP PRESENTATIONS**NATIONAL ASSOCIATION FOR HOME CARE**

Financial Managers Conference 2006

Using a P4P Employee Compensation Program to Control the Incidents of Patient Rehospitalization

Annual Meeting 2005

The Future of Hospital-Based Home Care: Is in a Free-Standing Structure!

Financial Managers Conference 2005

Cost Accounting: Do You Know Your Real Costs?

Annual Meeting 2004

Telehealth: Get Ready to Shape Tomorrow's Home Care Reality

Financial Managers Conference 2004

TeleHealth –Return on Investment, Evaluation, Service Pricing and Ongoing Financial Management

Annual Meeting 2003

Revenue Recognition Models

Financial Managers Conference 2003

Medicare PPS – Revenue Recognition Models

Financial Managers Conference 2002

Establishing Processes to Achieve Accountability, Efficiency & Improve Cash Flow

Financial Managers Conference 2001

Restructuring Internal Operations and The Business Process

Financial Managers Conference 2000

Cost Accounting – Which Method is Best for You?

Policy Conference 2000

Corporate & Operational Restructuring In The New Age Of Home Care

Financial Managers Conference 1999

Process Improvement & Benchmarking for Financial Success & Home Care Financial Issues within Integrated Health Care Systems

Region IV, VIII & X Meetings 1998
Internal Auditing of Reimbursement Requirements

Region I, IV & X Meetings 1997
Activity Based Management & Costing

Region IX Meeting & Second Annual Financial Managers Conference Feb 1997
Activity Based Budgeting & Planning

Annual Meeting 1996
How to Avoid Operational Chaos When Changing From a Cost Reimbursed to a Price Based System

Region IX Meeting Feb 1997, Second Annual Financial Managers Conference May 1996
The Changing Role of the Financial Manager

Region VI Meeting 1996
Preparing for PPS

Annual Meeting 1995
The Transition from Medicare to Managed Care: Delivering Medically Necessary & Cost-Effective Home Care

Region V Meeting 1995
Managed Care Networks, Alliances & Structures

Financial Managers Conference May 1995 & Feb 1996
Pricing for the Future & Developing a Capitated Fee Proposal

Region X & V Meetings 1995
Developing a Capitated Fee Proposal

Annual Meeting 1994
Is The Future of Hospital Based Home Care in a Free-Standing Structure?

Region V Meeting 1994
Managed Care: The Financial Issues

Region VI, VII and IX Meeting 1994
Managed Care: The Financial Issues & Budgeting 202

Region XII, XIII, IX and X Meetings 1993
Managing Accounts Receivable & Cash Flow & Pricing Home Care Services for the Future

Annual Meeting 1993, 1992 & Region V Meeting 1992
Prospective Pay & Managed Care, Tomorrow's Reality! Are You Preparing Today?

Annual Meeting 1991
Are Your Systems Checks in Balance?

Annual Meeting 1988
Visit Denial Management of the Medicare Reconsideration & Administrative Law Judge Hearing Process

Annual Meeting 1987
Mock Administrative Law Judge Hearing

Annual Meeting 1985 & 1986
Budgeting, Cash Flow & Cash Management

CONNECTICUT ASSOCIATION FOR HOME CARE

Financial & Clinical Operations Strategies In A Medicare PPS Environment

GEORGIA ASSOCIATION FOR HOME CARE

Annual Meeting 2003

Organizational Processes-The Key to Achieving Accountability, efficiency and Increased Cash Flows

Medicare PPS – Revenue Recognition Models

ILLINOIS HOME CARE COUNCIL

Annual Meeting 2001

Organizational Processes-The Key to Achieving Accountability, efficiency and Increased Cash Flows

Annual Meeting 2000

Cost Accounting & Operations Management In A Medicare PPS Environment

Annual Meeting 1999

Clinical Operations Management & Supervisory Skills

Winter Conference 1997

How to Avoid Operational Chaos When Changing from a Cost Reimbursed to a Price Based System

Winter Conference 1993

Prospective Pay & Managed Care, Tomorrow's Reality! Are You Preparing Today?

Winter Conference 1992

Are Your Systems Checks in Balance?

Annual Meeting 1987

Mock Administrative Law Judge Hearing

Winter Conference 1987

Cost Report Preparation & Reimbursement.

INDIANA ASSOCIATION FOR HOME CARE

PPS Conference 2000

Operational & Financial Management Changes Required By PPS

Annual Meeting 1993

Managed Care, Have You Sold Yourself (Short)?

December 1993

The Financial Keys to Success in a Managed Care Environment.

IOWA ASSOCIATION FOR HOME CARE

March 2000

Financial & Clinical Operations Strategies In A Medicare PPS Environment

November 1994

Prospective Pay & Managed Care, Tomorrow's Reality! Are You Preparing Today?

MISSOURI ALLIANCE FOR HOME CARE

Annual Conference 2000

Cost Accounting & Management In A Medicare PPS Environment

April 1996

The Transition from Medicare to Managed Care: Delivering Medically Necessary & Cost-Effective Home Care

April 1995

Is The Future of Hospital Based Home Care in a Free Standing Environment?

June 1994

Prospective Pay & Managed Care, Tomorrow's Reality! Are You Preparing Today?

NATIONAL CONGRESS ON HEALTH CARE COMPLIANCE

Annual Meeting 2000

Working With Your Independent Review Organization

NORTHERN NEW ENGLAND HOME CARE CONFERENCE

Annual Conference 2000

Operational & Financial Management Changes Required By PPS

Annual Meeting 2000

Process Improvement Issues For PPS

SOUTH CAROLINA HEALTH ALLIANCE

Annual Meeting 2000

Operational & Financial Management Changes Required By PPS

VISITING NURSE ASSOCIATIONS OF AMERICA

Annual Meeting 1998

Activity Based Budgeting & Planning

Annual Finance & Operations Workshop 1995

Prospective Pay & Managed Care, Tomorrow's Reality! Are You Preparing Today?

VOLUNTARY HOSPITAL ASSOCIATION – CENTRAL DIVISION

Annual Home Health Meeting 2005

The Future of Hospital-Based Home Care: Is in a Free-Standing Structure!

NEW MEXICO ASSOCIATION FOR HOME CARE

January 1996

Moving from Cost Reimbursement to a Price Based System

TEXAS ASSOCIATION FOR HOME CARE

Annual Meeting 2003

Organizational Processes-The Key to Achieving Accountability, Efficiency and Increased Cash Flows

COMMUNITY HEALTH CARE SERVICES FOUNDATION

Atlanta, February 1994, New York, March 1994, Boston, July 1994, Chicago and Dallas, August 1994, and Scottsdale, November, 1994

New Financial Strategies for Managed Care Environments

New York City, April, August and November 1993, Chicago, June 1993, San Francisco, August 1993, Atlanta, September 1993, Dallas, November 1993, Palm Springs, January 1994

Managed Care & Beyond: Partnering & Packaging Home Care – Understanding Your Product & Service Cost Under Managed Care & Information Systems for Product Line Management

HOME HEALTH LINE**The Art of the Deal 2003**

Hospital Home Health Agencies – Buy, Sell or Something Else?

REMINGTON REPORT – THINK TANK 2004

Medicare PPS – Revenue Recognition Models

- Webcast September 2006

The Importance of Appropriate Supply Utilization to Achieve Optimum Clinical and Financial Disease Management Outcomes

TENNESSEE ASSOCIATION FOR HOME CARE

Annual Meeting 1994

Costing & Pricing Services in a Managed Care Environment

WISCONSIN HOMECARE ORGANIZATION

Financial Management Conference 1994

Managed Care

SOCIETY OF AMBULATORY CARE PROFESSIONALS/AMERICAN HOSPITAL ASSOCIATION – HOSPITAL HOME CARE SYMPOSIUM

Seattle, June 1994

Is The Future of Hospital Based Home Care in a Free-Standing Structure?

Toronto, June 1993

Prospective Pay & Managed Care, Tomorrow's Reality! Are You Preparing Today?

AUTHOR**AHA/American Hospital Publishing, Inc.**

Home Care & Managed Care - Strategies For The Future Chapter Five – “The Transition To a Price-Based Payment System & the Need for Effective Cost Accounting”

National Association For Home Care – Caring

December 1983 – *“Battling Retroactive Coverage Denials—One Agency's Experience”*

April 1987 – *“Financial Impact of Recent HCFA Policy Changes on Home Care*

October 1994 – *“Is The Future of Hospital Based Home Care in a Free-Standing Structure?”*

March, 2005 – *“In Search of Financial Viability Hospital-based versus Free-Standing Home Care”*

October 2005 – *“The Future of Hospital Based Home Care is in a Free-Standing Structure!”*

Remington Report

July 2006 – *“Is Your Hospital-Based Agency Viewed As A Liability?”*

September 2004 – *“The Operational and Financial Implications of Tracking Disposable Medical Supplies”*

February 2004 – *“How Three Different Revenue Recognition Models Help You Manage Your Business”*

December 2003 – *“Medicare PPS Revenue Recognition – Greater Accuracy versus Simplicity and the Consequences”*

OTHER EMPLOYMENT

1965 to 1973 – Vice President, Finance, Treasurer, Controller, Budget Rent a Car Corporation, Chicago, Illinois

1963 to 1965 – Staff Auditor, Arthur Young & Company, Chicago, Illinois

