



Date: February 27, 2025

To: Lauren Riley, Metropolitan Auditor

From: Paul Gogonelis, CFE – Lead Investigator

Regarding: Nashville General Hospital Allegations

Source of Allegations

The Metropolitan Nashville Office of Internal Audit was contacted by credible sources alleging fraud, wasteful spending, and policy violations occurring at the Executive Level of Nashville General Hospital (NGH). Investigators assessed whether the reported facts were plausible and whether the allegations warranted further investigation. The Metropolitan Nashville Office of Internal Audit determined an investigation into the allegations should be conducted.

Investigator Assigned

Paul Gogonelis, CIA, CFE

Purpose of Investigation

The Metropolitan Nashville Office of Internal Audit conducts internal investigations of potential violation of governance policies established for the Metropolitan Nashville Government or investigations of potential fraud, waste, and abuse. Investigation requests are received from the management of the Metropolitan Nashville Government or tips received from the Metropolitan Nashville Government fraud, waste, and abuse hotline.

Any findings or observations of potential fraud and other criminal acts would be referred to the 20th Judicial District Attorney Office, Metropolitan Nashville Police Department, or other appropriate agency. Any findings related to employee misconduct, waste, abuse, as well as process inefficiencies and deficient internal controls, would be forwarded to the management of the Metropolitan Nashville Government for corrective action.

We conduct investigations and create reports using the Standards of the Association of Certified Fraud Examiners as a guide. The standard of “preponderance of the evidence” is used as a basis for substantiating or not substantiating an allegation. Key definitions used during investigations include:

- Preponderance of Evidence – A certain set of facts “more likely than not” occurred.
- Substantiated – The preponderance of the evidence collected during the investigation indicates that the incident occurred.
- Unsubstantiated - The evidence collected during the investigation indicates there was not a preponderance of the evidence to support the allegation or that the evidence collected during the investigation was conflicting or inconclusive.

The Metropolitan Nashville Office of Internal Audit discovery of evidence is primarily from NGH personnel testimonial statements, financial records, contract records, Hospital Authority Board Meeting records, and information systems.

Investigation Criteria

The following criteria were used during this investigation. Specific excerpts from these criteria are shown in Appendix A.

- NGH Educational [Tuition] Reimbursement Plan
- NGH Contract Management Policy effective August 2021.
- NGH Credit Card Policy
- Professional Services Agreement between Meharry Medical College and NGH

Allegations, Facts, and Conclusions

Allegation A

NGH funds were fraudulently used to pay for an employee's Fall 2022 college tuition under the Educational Reimbursement Plan.

Work Performed

The allegation pertained to a NGH executive leader obtaining improper payments to themselves through the tuition reimbursement program. The allegation stated the executive leader received a tuition reimbursement even though NGH already paid the university directly using a hospital credit card.

The Financial Operations Manager provided an accounts payable listing of all tuition reimbursements paid to the executive leader from Fall 2020 through Fall 2022. Hard copies of all reimbursement supporting documentation was also provided. All NGH credit card statements from August 1, 2020, through May 31, 2023, were reviewed.

Tuition reimbursements paid to the executive leader were reconciled to the supporting documentation without exception. Furthermore, all credit card statements were cross referenced noting direct payments to the University of Alabama Birmingham in the amount of \$5,581 without exception.

Facts

- 1) The executive leader completed three Professional Development & Tuition Reimbursement Applications dated September 7, 2021. The applications were approved to take courses in Fall 2021.
- 2) Supporting documentation showed the executive leader enrolled and completed three graduate level courses in Health Administration and received a 4.0. The full cost for these courses less grants was \$9,933.00.
- 3) Per the tuition reimbursement policy, 80% of the total tuition was reimbursable.
- 4) The executive leader received a reimbursement from NGH on May 20, 2022, in the amount of \$4,212.00 for the three graduate-level courses.
- 5) The executive leader should have received a reimbursement of \$7,946.40 (80% of \$9,933.00). An error was made in the reimbursement calculation resulting in a short pay of \$3,734.40.

- 6) The executive leader was reimbursed the remaining \$3,732.00 from Fall 2021 on September 19, 2022, almost one year later.
- 7) NGH has three credit cards issued. One to the CEO, one to the Chief Marketing Officer, and one to the Senior Executive Assistant to the CEO.
- 8) NGH paid direct tuition to University of Alabama Birmingham in the amount of \$5,581.00 for the Fall 2022 coursework due to the error in calculation made in Fall 2021. At the time of enrollment NGH had yet to reimburse the executive leader \$3,732.00 by the time school started, and she was short of funds to pay for the new semester. The transaction was approved by the CEO.
- 9) No portion of the \$5,581.00 paid directly to the university was reimbursed to the executive leader.

Discussion

Interviews with the Financial Operations Manager over accounts payable and the Chief Financial Officer provided an understanding of the tuition reimbursement process and related controls. No internal control deficiencies were noted during discussions.

Conclusion

Based on the work performed and the evidence reviewed, the allegation that NGH funds were fraudulently used to pay for an employee's Fall 2022 college tuition under the Educational Reimbursement Plan is **unsubstantiated**.

Allegation B

NGH's vendor for valet parking services was not meeting performance expectations and was overbilling NGH.

Work Performed

The allegation pertained to a contracted vendor, CitiValet, providing valet parking services for visitors and patients of the hospital. The allegation stated the vendor invoiced NGH for 55 hours per day; however, the vendor rarely provided 55 hours of service per day. As such, the vendor overbilled NGH.

A copy of the contract between CitiValet and NGH was obtained and reviewed. CitiValet contractually agreed to utilize the hospital's Kronos timekeeping system as the official record of worked hours. All Kronos timecard entries for CitiValet employees were obtained and reviewed. Additionally, all CitiValet invoices for the period June 1, 2023, through January 27, 2025, were obtained. An analysis was performed to ensure invoices billed to NGH were for the correct hours worked.

Facts

- 1) The CitiValet contract is a three-year contract effective February 3, 2023. The contract is to provide valet parking for the Albion Street parking garage adjacent to the hospital and the surface lot adjacent to the hospital and university campus.
- 2) The contract stipulates NGH will be billed monthly, one month in advance at the following rates:
 - Year 1 – 5 valet parking attendants per weekday excluding holidays at \$30.50 per hour for 11 hours per day.

- Year 2 – 5 valet parking attendants per weekday excluding holidays at \$32.00 per hour for 11 hours per day.
 - Year 3 – 5 valet parking attendants per weekday excluding holidays at \$33.50 per hour for 11 hours per day.
- 3) The contract stipulates the contractor agrees to reconcile billed hours to actual hours worked no less than one month in arrears and to include adjustment on the next monthly billing.
 - 4) From June 1, 2023, through January 27, 2025, there were 412 workdays excluding holidays. CitiValet only worked the contracted 55 hours total on 4 of the workdays.
 - 5) CitiValet invoiced NGH for three holidays (Juneteenth 2023, Presidents Day 2024, and Martin Luther King Day 2025). However, no CitiValet timecards were punched for those days. The hospital’s Financial Operations Manager made credit adjustments on later invoices for Juneteenth 2023 and Presidents Day 2024, The Financial Operations Manager will make credit adjustments on the February 2025 invoice before payment.
 - 6) CitiValet invoiced NGH two days (December 22, 2023, and January 10, 2025). However, no CitiValet timecards were punched those days. The hospital’s Financial Operations Manager made credit adjustments on a later invoice for December 22, 2023. The Financial Operations Manager will make credit adjustments on the February 2025 invoice before payment.
 - 7) During the period June 1, 2023, through January 27, 2025, the average hours worked was 37.45 hours per weekday and not the contracted 55 hours per weekday. See hours breakout in Table 1 below.

Table 1: Actual Hours Worked June 1, 2023 – January 27, 2025

Actual Hours Worked	Total Number of Days
55 + Hours	4
50-54 Hours	15
45-49 Hours	40
40-44 Hours	90
35-39 Hours	111
30-34 Hours	84
25-29 Hours	43
20-24 Hours	16
15-19 Hours	2
10-14 Hours	3
Below 10 Hours	4
Total Days	412
Average Hours	37.45

Source: Kronos Timekeeping System

Analysis

NGH was invoiced a flat rate of 55 hours per day and paid a total of \$711,342.50. NGH should have only paid \$479,544.25 for actual hours worked, resulting in overpayments to CitiValet of \$231,798.25. See Table 2 for calculations.

CitiValet on occasion will send valets from other projects to assist. The valets do not use the Kronos Timekeeping System to log in or log out. Someone from CitiValet communicates through a phone call to NGH that they are sending someone to assist with valet parking or other services as needed. No documentation is kept regarding the days, number of valets, or the time worked for these unique occasions. As such, there was no method available to verify what days or how many hours were worked during the period under review. Only the actual timekeeping records and actual invoice payments were used in the analysis. It was determined these circumstances were no material enough to assert a major impact to the analysis.

Table 2: Invoiced CitiValet Amounts vs. Actuals June 1, 2023 – January 27, 2025

	Hours Worked	Amount Charged
Per Invoices	22,605.00	\$711,342.50
Actual	<u>15,241.75</u>	<u>\$479,544.25</u>
Difference	<u>7,363.25</u>	<u>\$231,798.25</u>

Source: Kronos Timekeeping System and CitiValet Invoices

Conclusion

Based on the results of the work performed the allegation that NGH was overbilled by CitiValet is **substantiated**.

Recommendations

Recommendations for management of NGH:

- 1) Ensure CitiValet reimburses NGH for all overpayments.
- 2) NGH should implement an internal control process to ensure CitiValet is in compliance with contractual requirements.
- 3) NGH should require CitiValet to reconcile billed hours to actual hours worked no less than one month in arrears and to include adjustment on the next monthly billing in accordance with the contract.

Allegation C

Certain clinical and non-clinical contracts were left out of the Hospital Authority Board approval process by the CEO. The alleged contracts not approved by the Hospital Authority Board are:

Clinical Contracts pertaining to the allegation:

- Lotus Behavioral Medicine, PLLC Telepsychiatry services
- Kimberly Looney, MD, Obstetrics and Gynecology medical services
- Compassionate Ortho Care, LLC (Matthew Baker, MD) – Orthopedic services
- Edward Hills, MD, Obstetrics and Gynecology medical services
- Jamie Bryan, MD, Medication-Assisted Treatment consulting services
- KJ Trauma Consulting, LLC, Trauma consulting services
- Dynamic Radiology Tennessee, PC, Interventional Radiology services
- Radiology Dynamics, PC, Radiology Consulting services

Non-Clinical Contracts pertaining to the allegation:

- Healthcare Consulting Team (HCT), nine contracts in total for Chief Strategy Officer, VP Revenue Cycle, Physicians Health Organization Consulting, and Ambulatory Clinic Assessments
- Healthcare Transformation (HCT), Interim Personnel as needed
- Velocity Made Good, Interim Patient Access Senior Director services
- Velocity Made Good, Interim Physicians Health Organization Contracting and Operations Senior Director services
- Velocity Made Good, Physician Payor Enrollment and Credentialing services
- Velocity Made Good, Patient Access Agents as needed
- Sonic Incytes Medical Corporation, Data Acquisition Hardware and Software
- The Curare Group, Candidate Search and Pre-Screen services
- Catalyst Design Group, Facility Assessment
- Elite Research and Consulting, LLC, Research and Statistical Consulting services
- El Pizo, Bordeaux Urgent Care Building Owner/Developer

Work Performed

The allegation pertained to the Chief Executive Officer's failure to submit certain contracts to the Hospital Authority Board for approval as required by internal policies.

The Director of Contract Management was interviewed to gain an understanding of the Hospital Authority Board's process for approving applicable contracts. The Director of Contract Management also provided a copy of each contract mentioned in the allegation. The Financial Operations Manager over Accounts Payable provided the total amounts paid to the service providers during calendar years 2022, 2023, and 2024. A listing of Hospital Authority Board meeting packets for the period were obtained from the Hospital Authority Board meetings website.

Facts

1. The Contract Management Policy in place when the specified contracts became effective stated all contracts must be submitted for approval to the Hospital Authority Board of Trustees' Finance Committee that (i) are considered clinical contracts; (ii) exceed \$50,000 in annual cumulative value; (iii) have a term of two years or more; (iv) have no exit or termination clause.

2. The executive leadership team member over the area the contract will benefit will coordinate the contract terms, consideration, and performance with the contracting party.
3. The executive leadership team member is supposed to submit a copy of the contract before it is signed to the Senior Administrative Assistant to the CEO.
4. The Senior Administrative Assistant to the CEO is responsible for collecting information including contracts requiring approval for the Hospital Authority Board. The Hospital Authority Board is provided the meeting packet 7-days before the meeting.
5. Eight contracts reviewed were determined to be for clinical services.
6. Nineteen contracts reviewed were determined to be for non-clinical services.
7. Two of the nineteen non-clinical contracts reviewed (Catalyst Design Group and Elite Research and Consulting) did not meet the dollar and contract term threshold to require Hospital Authority Board approval.
8. Two of the eight clinical contracts reviewed (Dynamic Radiology Tennessee and Radiology Dynamics) were approved by the Hospital Authority Board.
9. The Bordeaux Urgent Care building is owned by ELPIZO, who charges rent to NGH. The first amendment to the lease agreement dated July 9, 2021, added the *"Landlord will contribute up to \$750,000.00 to the build out of the Premises. In the event the build out of the Premises exceeds \$750,000.00, NGH agrees to pay all cost in excess of \$750,000.00 owing in connection with the build out of the Premises."* On October 31, 2023, a Side Letter Agreement Supplementing First Amendment to Lease Agreement originally dated July 9, 2021, added that the Landlord and NGH agreed to the cost to complete the Tenant Improvements was \$1,698,150.00 to date, but may exceed \$1,800,000.00. Tenant agreed to reimburse the Landlord improvement cost less Landlord's contribution of \$750,000.00.
10. The contract for Sonic Incytes is a three-year contract effective August 17, 2023. As a three-year term contract, Hospital Authority Board approval is required.
11. Based on the Contract Management policy requirements, six clinical contracts required Hospital Authority Board approval but were not presented to the board for approval.
12. Based on the Contract Management policy requirements, 16 non-clinical contracts required Hospital Authority Board approval but were not presented to the board for approval.

Analysis

Total invoiced amounts for contracts not approved by the Hospital Authority Board were obtained. The table below shows the calculated financial impact of the contracts executed without the Hospital Authority Boards knowledge or approval.

Table 3: Invoiced and Paid Amounts Per Unapproved Contract

CONTRACT NAME	INVOICE TOTALS PAID (2022 – 2024)
Healthcare Consulting Team & Healthcare Transformation <i>*10 contracts</i>	\$2,235,498.88
Velocity Made Good <i>*4 contracts</i>	\$814,807.32
Compassionate Ortho Care, LLC	\$651,648.00
Lotus Behavioral Medicine, PLLC	\$290,993.00
Kimberly Looney, MD	\$269,575.00
Jamie Bryan, MD	\$153,690.04
KJ Trauma Consulting, LLC	\$86,695.25
The Curare Group	\$56,000.00
Sonic InCytes Medical Corporation	\$39,400.00
Edward Hills, MD	<u>\$0.00</u>
Total Paid	<u>\$4,598,307.49</u>

Source: Paragon and Multiview Accounting Systems

Conclusion

Based on the results of interviews and work performed, the allegation that certain clinical and non-clinical contracts were left out of the Hospital Authority Board approval process is **substantiated**. The cause of the applicable contracts not making it to the Hospital Authority Board could not be determined.

Recommendations

Recommendations for management of NGH to:

- 1) Implement an internal control process to ensure all contracts requiring Hospital Board Approval are properly presented to the Hospital Board.
- 2) Facilitate Hospital Board access to the NGH contract management system or develop a routing process to ensure the Board can carry out its fiduciary responsibilities in relation to Hospital Authority contracting; and provide for their review any contract type, category, or threshold which the Board establishes for its review.
- 3) Ensure the contract management system can be accessed by the Chief Compliance Officer.
- 4) Inform the Hospital Authority Board of the contracts, services being provided, and the financial impact the contracts have made to the hospital’s budget.

Allegation D

Dr. Kevin Billups, a Meharry men's health physician, is practicing at two NGH clinic locations without a contract. Dr. Billups is receiving the use of exam rooms, supplies and equipment, support staff and patient scheduling at no charge.

Work Performed

The allegation pertained to Dr. Billups receiving the use of free NGH clinic space, supplies and equipment, and support staff.

The Director of Contracts Management was asked if a contract was in place with Dr. Kevin Billups. It was determined a contract did not exist between NGH and Dr. Kevin Billups. Further research identified Dr. Billups as a Professor of Internal Medicine at Meharry Medical College who privately practices in men's health. NGH's Patient Access Manager verified that Dr. Billups sees patients at both the Nashville Healthcare Center Charlotte and the Bordeaux Primary and Urgent Care Center.

The Professional Services Agreement between Meharry Medical College and NGH was obtained and reviewed.

Facts

- 1) Dr. Billups is employed by Meharry Medical College as Professor, Internal Medicine.
- 2) Dr. Billups sees his own patients and not patients of NGH.
- 3) Dr. Billups utilizes the hospital's Nashville Healthcare Center Charlotte and the Bordeaux Primary and Urgent Care Center to see his patients.
- 4) Dr. Billups is responsible for his own billing and collections and is not a direct employee of NGH.
- 5) No signed and executed contract with Dr. Billups exists.
- 6) Dr. Billups is not a physician covered under the Professional Services Agreement between NGH and Meharry Medical College.
- 7) The Professional Services Agreement between NGH and Meharry Medical College expired in March 2023.

Discussion

Dr. Webb was asked about Dr. Billups's use of the clinic exam rooms, supplies, equipment and support staff. Dr. Webb stated that Dr. Billups is a Board-Certified Urologist and Meharry physician/teaching doctor. Dr. Webb explained that Dr. Billups has privileges at NGH and practices at the hospital clinics, so he does not have to bring his patients into the Meharry campus. Dr. Webb stated that Dr. Billups is covered under the Professional Services Agreement NGH has with Meharry Medical College so believes a contract is not required.

Subsequently, Financial Operations was asked for evidence that Dr. Billups is or is not included in the billing records. Feedback from Financial Operations confirmed that Dr. Billups was not listed in the billing records from Meharry Medical college and that NGH is not reimbursing Meharry Medical colleges for his services. As such, Dr. Billups is not considered a service line under the Professional Services Agreement.

Conclusion

Based on the results of work performed the allegation that Dr. Kevin Billups is utilizing NGH's clinic space, materials, and services for his private practice without a written contract or agreement in place is **substantiated**.

Recommendations

Recommendations for management of NGH to:

1. Generate a fully executed contract between Dr. Kevin Billups and NGH which specifies expectations and requirements of both parties.
2. Ensure controls are implemented to ensure contract requirements are being adhered too.

Allegation E

Signatures and dates were intentionally falsified on contracts and agreements requested through public open records requests.

Work Performed

The allegation pertained to the intentional alteration of contracts submitted through public open records request. Specifically, certain requested contracts had missing signatures and dates. Signatures and dates were subsequently added or backdated prior to completing the open records request. The allegation specifically stated Dr. Webb intervened before contracts, agreements, and addendums were provided to the media.

Public open record requests from the Tennessean from August 3, 2023, and NewsChannel 5 on April 1, 2024, and August 26, 2024, were obtained and reviewed.

A signature and date review of the contracts on record for NGH pertaining to the requests was performed. Contracts on file were compared to the files provided to the Tennessean and NewsChannel 5 noting any discrepancies with signatures and dates.

Emails were obtained detailing pertinent information regarding the media request and the individuals from NGH and Healthcare Consulting Team involved in fulfilling the Healthcare Consulting Team contract request.

Note specific contract details discussed in this allegation are located within Appendix B.

Facts

- 1) On August 3, 2023, Frank Gluck, a reporter with the Tennessean, requested all NGH contracts with Jerry Maynard and associated businesses since January 1, 2018. The packet provided to Mr. Gluck:
 - a. Contained six contracts on file with Contracts Management.
 - b. Contained two contracts not on file with Contracts Management.
- 2) On April 1, 2024, Kevin Wisniewski, Executive Producer, NewsChannel 5 requested any and all employment contracts for Dr. Matthew Katz. The shared folder Mr. Wisniewski was given access to:
 - a. Did not contain four contracts on file with Contracts Management.

- b. Contained two contracts that Contracts Management did not have on file.
- 3) On April 1, 2024, Kevin Wisniewski, Executive Producer, NewsChannel 5 requested any and all employment contracts for Dr. Aladraine Sands. The shared folder Mr. Wisniewski was given access to did not contain one contract on file with Contracts Management.
- 4) On April 1, 2024, Kevin Wisniewski, Executive Producer, NewsChannel 5 requested any and all employment contracts for Dr. Herman Williams. The shared folder Mr. Wisniewski was given access to did not contain either of the two contracts on file with Contracts Management.
- 5) On August 26, 2024, Kevin Wisniewski, Executive Producer, NewsChannel 5 requested all contracts and addendums with CitiValet in 2023 and 2024. One contract on file with Contracts Management was provided to Mr. Wisniewski.
- 6) On August 26, 2024, Kevin Wisniewski, Executive Producer, NewsChannel 5 requested all contracts and addendums for Healthcare Consulting Team in 2023 and 2024. The shared folder Mr. Wisniewski was given access to:
 - a. Did not contain three contracts that were not on file with Contracts Management.
 - b. Contained three contracts on file with Contracts Management.
 - c. Contained three contracts not on file with Contracts Management.

Discussions

The Director of Contracts Management was interviewed on January 14, 2025, and noted she was asked by the Chief Marketing Officer to provide a list of contracts for a public open records request from NewsChannel 5. When asked if she had knowledge of missing contract signatures and dates for those contracts, she admitted to informing the Chief Marketing Officer that some contracts were not fully executed because of missing signatures and dates. The Director of Contracts Management also confirmed she was sent the contracts back to upload into the contract management system and they appeared to have the missing information amended.

The Chief Compliance Officer was interviewed on February 4, 2025, and noted she was asked by Dr. Webb to obtain the contracts for Healthcare Consulting Team and send them the Chief Marketing Officer to fulfill a public open records request. The Chief Compliance Officer stated she does not have access to the contracts management software program so she located what contracts and amendments she could from executive leadership contract owners. She recalled reaching out to Healthcare Consultants for assistance in locating contracts and addendums that could not be located within NGH. When asked about her knowledge of missing signatures and dates or awareness of contracts being signed and dated before providing them to NewsChannel 5, she denied having any knowledge or even checking for signatures. She was just told to get the contracts together and send them to the Chief Marketing Officer.

The Chief Marketing Officer was interviewed on February 4, 2025. She only recalled there were major issues with the contracts involving Healthcare Consulting Team. She initially contacted Contract Management to send her the requested contracts. She admitted to talking to the executive leadership team contract owner and Dr. Webb regarding some missing signatures. She recalled the contracts were given back to her by Dr. Webb and recalled the ones with signature issues were amended. She stated she remembers being very frustrated with all the back and forth trying to get all the contracts and addendums and also being very confused about what was going on with the contracts. She said she

remembered seeing contracts on Dr. Webb's desk, Contract Management had some, and the vendors were sending the ones they had. It appeared to her that there was no control, and no one knew what the current contracts were. At one point she overheard Dr. Webb consult with the hospital's general counsel as to how to handle the situation.

Dr. Webb was interviewed on February 11, 2025. When asked about his knowledge of amended contract signatures and dates, Dr. Webb stated the Marketing Department and Contracts Management handles all media requests. If any information is missing it is because the executive leadership team member and contracts failed in ensuring all signatures are obtained. Dr. Webb also stated he does not date any contracts as that is the responsibility of the executive leader to put the date after he signs. When asked if he requires all media request to be come to him for review, he stated he was not part of a scheme to mislead the government. Finally, Dr. Webb said even if a signature was missing from the contract and signed after the fact, it is not forgery because the vendor and the hospital are doing business in accordance with the contract and prefaced by saying signatures are not required on contracts.

Analysis

A comparative analysis was performed between contracts on file at NGH with those contracts included in the public records requests. The following results were observed.

1. Community Health Marketing

NGH's Contract Management file –

- a. Community Health Marketing failed to execute a signature for four of the six contracts.
- b. Community Health Marketing failed to execute a date on five of the six contracts
- c. Dr. Webb failed to execute a date on one of the six contracts.

Tennessean file –

- a. The signatory for Community Health Marketing amended the missing signatures by signing four of the six contracts.
- b. The signatory for Community Health Marketing pre-dated three of the six contracts.
- c. Dr. Webb failed to execute a date on two contracts provided to the Tennessean but not on file with Contracts Management.

2. CitiValet

NGH's Contract Management file –

- a. The signatory for CitiValet failed to execute a signature and date for the contract.

NewsChannel 5 file –

- a. The signatory for CitiValet amended the missing signature and date by signing and pre-dating the contract.

3. Healthcare Consulting Team

NGH's Contract Management file –

- a. Dr. Webb failed to execute a signature and date for three contracts.
- b. NGH's Contract Management Office was not in possession of six of the nine contracts. Healthcare Consulting Team provided three of the nine contracts to NGH.

NewsChannel 5 file –

- a. The three contracts missing Dr. Webb's signature and date were not provided to the requestor.
- b. No amendments were made to the missing signatures or dates in the files provided.
- c. A repository source could not be determined for three contracts provided to NewsChannel 5.

4. Dr. Matthew Katz

NGH's Contract Management file –

- a. Dr. Webb failed to execute a date for three of the six contracts.
- b. Dr. Katz failed to execute a date for three of the six contracts.
- c. One contract was not fully executed until 75 days late.

NewsChannel 5 file –

- a. No amendments made to the missing dates.

5. Dr. Aladraine Sands

NGH's Contract Management file –

- a. Dr. Webb failed to execute a signature and date for one of the three contracts.
- b. One contract was not fully executed until 79 days late.

NewsChannel 5 file –

- a. The contract missing Dr. Webb's signature and date was not provided to the requestor.
- b. No amendments made to missing information.

6. Dr. Herman Williams

- a. No contracts were provided to NewsChannel 5. However, no issues were noted with contracts executed on file with Contracts Management.

Conclusion

Based on the results of our interviews and work performed, the allegation that signatures and/or dates were intentionally falsified on contracts and agreements requested through public open records requests is **substantiated**.

Recommendations

Recommendations for management of NGH to:

1. Include a date line on all contracts, agreements, and amendments. Generally, to be fully executed, a contract must have an execution date with signature to signify the formal acceptance of the agreement's terms and the point at which the contract is formally executed.
2. Implement internal control processes between the Office of Contract Management, Office of Compliance, Office of Marketing, all executive leadership contract owners, and the Chief Executive Officer to ensure all contracts are fully executed by ensuring immediate signatures and dates on all contracts before filing in the contract management system.
3. Implement internal control procedures to ensure all contracts and information solicited through Open Public Records Request are included as requested by the party submitting the request.

Nashville General Hospital

CASE2024-001

Page 14

February 27, 2025

If you have any questions or concerns, please feel free to contact me.

END OF REPORT

Appendix A – Investigation Criteria

Specific criteria were used in evaluating each allegation. Below are specific excerpts from the investigation criteria used during the evaluation.

NGH Educational [Tuition] Reimbursement Plan

Approval

Employees must secure proper approval prior to enrolling in a course to avoid paying tuition and required fees that are not reimbursable under Tuition Assistance. Approval is at the discretion of management in conjunction with Human Resources.

To obtain approval, an employee must take the following actions:

- a) For a Degree Program:
 - Employee completes an Educational Reimbursement Application and provides it, along with the documentation described on the form, to their Manager/Supervisor for approval.
 - Once the Manager/Supervisor approves the Degree Program Application, the employee completes a Tuition Reimbursement Agreement.
 - Employee sends the Degree Program Application and Tuition Reimbursement Repayment Agreement to Human Resources for review.
 - Once notice of approval is received, a record of this request and expected completion date will be kept in Human Resources.
 - Human Resources will make Finance aware of all approved applications for anticipated dollar allocation.
 - Employee agrees to filling out a FERPA request to access documentation from schools for student information.

Reimbursement

The Nashville General Hospital will reimburse tuition when the employee completes and presents proof of completion in the form of the final grade report. The employee will also submit a tuition bill showing the cost of the class along with a receipt for any applicable lab fees and books. The Nashville General Hospital agrees to reimburse its employee for costs, ***minus any grants or scholarships received by employee***, according to the following:

Grade	Reimbursement Amount
A or Equivalent (Pass)	80% of tuition
B or Equivalent (Pass)	80% of tuition
C or Equivalent (Pass)	75% of tuition
Lower Grades	Not eligible for reimbursement

Employees are eligible for educational reimbursement benefits provided they are a regular employee working on a full-time basis for at least one (1) year at the time of enrollment and remain full-time until completion of the course or program.

In the event that the employee resigns or is terminated within twenty-four (24) months after reimbursement is received, the employee must agree to repay Nashville General Hospital a pro-rated amount based upon time of departure.

Employees may be required to sign individual agreements in order to receive reimbursement under this policy.

Employee agrees to complete a FERPA release for NGH (employer) access to student account for course, credits and balance for accuracy of reimbursement for each course.

Reimbursement cap per employee is \$10,000 per calendar year.

Tax consequences (if any) as a result of company reimbursement under this plan are the sole responsibility of the employee. Any amount paid in reimbursement over \$5,250 per year is taxable to the employee.

Nashville General Hospital Contract Management Policy (effective August 2021)

IV. The Contract Management Office will ensure that all Hospital Authority (HA) contracts are negotiated, reviewed, executed, properly managed, and comply with the requirements of the Centers for Medicare & Medicaid Services, the Joint Commission, and applicable federal and state laws. All HA contracts must be tied into and accounted for in the HA's budget. All HA contracts must take into consideration the HA's service and product procurement needs and contain performance metrics.

V.A. The Contracts Management Office will:

5. Submit for approval to the Hospital Authority Board of Trustees' Finance Committee contracts that (i) are considered clinical contracts; (ii) exceed \$50,000 in annual cumulative value; (iii) have a term of two years or more; (iv) have no exit or termination clause.

V.B Contracts Storage

1. Following final execution of all HA contracts, the Contracts Manager will file the agreement in the contract management system. The system may be accessed by all managers and executive leadership staff member as well as Board members.

V.C HA Department Directors, Director of Materials Management and their respective executive leaders will:

1. Prior to any contract negotiations, ensure that proposed relationship ties into the HA budget and procurement requirements, as well as HA strategic and long-range needs.
5. On an ongoing basis after contract is signed, will monitor contractor performance in relation to the metrics to which the parties have agreed.

V.E Contract Elements, Routing and Signature Requirements

1. All HA contracts must be in writing and signed by the Chief Executive Officer, the Chief Financial Officer and the General Counsel.
6. The HA Executive Leader, under whose direction a Director/Manager negotiates and procures a contract, bears final responsibility for linking the contract to the HA budget and validating that the budget will accommodate the contracted services; and
7. The Contracts Manager will ensure that all contracts are fully executed, logged into the HA contracts management system, and that a signed copy is sent to the vendor.

Nashville General Hospital Credit Card Policy

III. Purpose

This Credit Card policy is an adjunct to the Purchasing and Procurement policies of Nashville General Hospital. Limited use of Hospital credit cards may be required in the course of business for the Hospital but should be used only in those cases when traditional procurement process is either not available or because expediency/urgency/timing requires use of a card.

IV. Policy

Eligible Expense categories

- Travel and related expenses
- Employee and physician recruitment expenses – meals, specifically excluding alcohol
- Catering events and related costs – with prior approval
- Subscriptions, online education, regulatory and related requirements
- Databank access for physician credentialing

Prohibited

- No personal expenses should be charged to the cards – but if this should accidentally occur, the cardholder shall reimburse NGH immediately. A second offense would result in suspension or revocation of card privileges.
- No alcohol
- No cash or cash advances
- No leases

Professional Services Agreement between Meharry Medical College and Nashville General Hospital

Section II: Engagement

The Hospital Authority engages Meharry to perform, through its appropriately privileged Meharry Providers, all Services, and Meharry hereby accepts such engagement and will provide the Services, through its Meharry providers, in accordance with the terms of this agreement.

Section IV: Continuity of Care

Nashville General Hospital needs Meharry to supply an efficient number of physicians to provide Nashville General Hospital patients with high quality, timely and efficient medical care in both inpatient and outpatient settings of the hospital.

The Parties recognize that certain physician slots may be best filled as full-time clinical positions, both to ensure that patients receive timely care and to help Nashville General Hospital retain a robust inpatient census as well as reasonable appointment and wait times.

The Parties recognize that Nashville General Hospital may require, as part of its safety net mission, the services of certain physician specialists who provide essential inpatient, outpatient or hospital-based services for Nashville General Hospital patients. Specialty Physicians include but not limited to specialist

in Cardiology, Maternal Fecal Medicine, GYN Oncology, Thoracic Surgery, and Radiology and others as needed.

Section V: Payment for Meharry Physician Services

Nashville General Hospital and Meharry are establishing a payment system that ensures that Nashville General Hospital pays Meharry physicians on a fair market value basis for the services that the physicians provide to Nashville General Hospital and Eligible persons. To determine this payment the Parties will use a relative value unit system to ensure Nashville General Hospital pays physicians for the services actually provide to Nashville General Hospital's Eligible persons, in both the inpatient and outpatient settings at the hospital as defined in the business rules.

Nashville General Hospital will compensate Meharry for the services that Meharry Physicians and Meharry providers provide to Nashville General Hospital and Nashville General Hospital's Eligible Persons and, in the instance of Chiefs of Nashville General Hospital Departments, for administrative leadership purposes. Meharry will provide Nashville General hospital with access at least quarterly to its billing records so that Nashville General hospital in contravention of the Anti-Kickback or False Claims Act laws. In the instance of reimbursement for self-pay patients, Nashville General Hospital requires that Meharry undertake good faith, reasonable and diligent efforts to bill and collect fees for services that are provided to such patients. Meharry will invoice Nashville General Hospital on the fifth of every month for the previous month for all the Services provided.

XVIII: Independent Contractor Relationship

Nothing in this agreement shall be deemed to create any relationship between Meharry and Nashville General Hospital other than that of independent parties contracting with each other solely for the purpose of carrying out the provisions of this Agreement.

XX: Special Compliance Provisions

Nothing contained in this Agreement will require Meharry or any Meharry Provider to refer or admit any patients to Nashville General Hospital. Nothing in this agreement will be construed to suggest that either party (or any related person or entity) has, will, or is obligated to compensate either party (or any related person or entity) for referrals of patients for items or Services or to any other Provider of goods and Services.

Appendix B – Media Requested Contracts

Allegation E included a comparative analysis of what contracts were on file with NGH versus what contracts were provided to the public records requestor. The table below shows specifically what contracts were provided versus what was on file at NGH.

Table: Contracts on File with Contracts Management vs. Contracts Provided to Requestor

Requestor	Contract	On File at NGH	Provided to Requestor
F. Gluck	Community Health Marketing Consulting Agreement 2018	Yes	Yes
F. Gluck	Community Health Marketing Consulting Agreement 2019	Yes	Yes
F. Gluck	Community Health Marketing Community Relations & Stakeholder 2021	Yes	Yes
F. Gluck	Community Health Marketing Govt Relations 2021	Yes	Yes
F. Gluck	Amendment 1 Community Health Marketing Govt Relations	Yes	Yes
F. Gluck	Community Health Marketing NGH-CHM Signed Addendum 2	Yes	Yes
F. Gluck	Community Health Marketing NGH-CHM Signed Addendum 3	No	Yes
F. Gluck	Community Health Marketing Community Relations & Stakeholder Engagement Addendum 1	No	Yes
K. Wisniewski	Initial Professional Services Agreement Part Time (Katz)	Yes	No
K. Wisniewski	Initial Professional Services Agreement Full Time (Katz)	Yes	No
K. Wisniewski	Professional Services Agreement Addendum No 1 (Katz)	Yes	No
K. Wisniewski	Medial Director Agreement (Katz)	Yes	No
K. Wisniewski	Executive Medical Director Employment Agreement (Katz)	No	Yes
K. Wisniewski	Physician Employment Agreement (Katz)	No	Yes
K. Wisniewski	Contract - Aladraine Sands MD 2022 0630 (Professional Services Agreement)	Yes	Yes
K. Wisniewski	Medial Director Agreement 6/30/2022 (Sands)	Yes	No
K. Wisniewski	Medial Director Agreement 7/1/2023 (Sands)	Yes	Yes
K. Wisniewski	Herman Williams, MD Consulting Services Agreement	Yes	No
K. Wisniewski	Herman Williams, MD Amendment 1	Yes	No
K. Wisniewski	CitiValet Agreement 2023	Yes	Yes
K. Wisniewski	Interim Chief Strategy Officer to the CEO Addendum (Healthcare Consulting Team)	No	No
K. Wisniewski	Master Services Agreement Revenue Cycle Consulting (Healthcare Consulting Team)	No	No
K. Wisniewski	Healthcare Consulting Team Agreement Interim VP Revenue Cycle	Yes	Yes
K. Wisniewski	Healthcare Consulting Team Addendum PHO 2023 5/18/2023	Yes	Yes
K. Wisniewski	Healthcare Consulting Team Addendum PHO 2023 8/1/2023	Yes	Yes
K. Wisniewski	Healthcare Consulting Team Addendum PHO 2023 11/1/2023	No	Yes
K. Wisniewski	Healthcare Consulting Team Addendum Interim Chief Strategy Officer PHO 2024	No	Yes
K. Wisniewski	Healthcare Consulting Team Addendum Ambulatory Clinic and Specialty Assessments	No	Yes
K. Wisniewski	Interim Utilization Management Director Addendum (Healthcare Consulting Team)	No	No

Source: NGH Contracts Management, Public Records Request Emails, Shared Files

A comparative analysis was performed on contracts to identify execution status prior to sending them to the requestor versus what was sent to the requestor. The analysis of changed information is compiled in the below table.

Table: Missing Contract Information Prior to Media Response

Contract Title	Prior to Release				Sent to Requestor			
	NGH Signature	NGH Date	Vendor Signature	Vendor Date	NGH Signature	NGH Date	Vendor Signature	Vendor Date
Community Health Marketing Consulting Agreement 2018	Yes	Yes	No	No	Yes	Yes	Yes	No
Community Health Marketing Consulting Agreement 2019	Yes	No	Yes	No	Yes	No	Yes	No
Community Health Marketing Community Relations & Stakeholder 2021	Yes	Yes	No	No	Yes	Yes	Yes	Yes
Community Health Marketing Govt Relations 2021	Yes	Yes	No	No	Yes	Yes	Yes	Yes
Amendment 1 Community Health Marketing Govt Relations	Yes	Yes	No	No	Yes	Yes	Yes	Yes
Community Health Marketing NGH-CHM Signed Addendum 2	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Community Health Marketing NGH-CHM Signed Addendum 3	N/A	N/A	N/A	N/A	Yes	No	Yes	Yes
Community Health Marketing Community Relations & Stakeholder Engagement Addendum 1	N/A	N/A	N/A	N/A	Yes	No	Yes	Yes
Initial Professional Services Agreement Part Time (Katz)	Yes	Yes	Yes	No	N/A	N/A	N/A	N/A
Initial Professional Services Agreement Full Time (Katz)	Yes	No	Yes	Yes	N/A	N/A	N/A	N/A
Professional Services Agreement Addendum No 1 (Katz)	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A
Medial Director Agreement (Katz)	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A
Executive Medical Director Employment Agreement (Katz)	Yes	No	Yes	No	Yes	No	Yes	No
Physician Employment Agreement (Katz)	Yes	No	Yes	No	Yes	No	Yes	No
Contract - Aladraine Sands MD 2022 0630 (Professional Services Agreement)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Medial Director Agreement 6/30/2022 (Sands)	No	No	Yes	Yes	N/A	N/A	N/A	N/A
Medial Director Agreement 7/1/2023 (Sands)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Herman Williams, MD Consulting Services Agreement	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A
Herman Williams, MD Amendment 1	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A
CitiValet Agreement 2023	Yes	Yes	No	No	Yes	Yes	Yes	Yes
Interim Chief Strategy Officer to the CEO Addendum (Healthcare Consulting Team)	No	No	Yes	Yes	N/A	N/A	N/A	N/A

Contract Title	Prior to Release				Sent to Requestor			
	NGH Signature	NGH Date	Vendor Signature	Vendor Date	NGH Signature	NGH Date	Vendor Signature	Vendor Date
Master Services Agreement Revenue Cycle Consulting (Healthcare Consulting Team)	No	No	Yes	Yes	N/A	N/A	N/A	N/A
Healthcare Consulting Team Agreement Interim VP Revenue Cycle	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Healthcare Consulting Team Addendum PHO 2023 5/18/2023	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Healthcare Consulting Team Addendum PHO 2023 8/1/2023	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Healthcare Consulting Team Addendum PHO 2023 11/1/2023	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes
Healthcare Consulting Team Addendum Interim Chief Strategy Officer PHO 2024	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes
Healthcare Consulting Team Addendum Ambulatory Clinic and Specialty Assessments	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes
Interim Utilization Management Director Addendum (Healthcare Consulting Team)	No	No	Yes	Yes	N/A	N/A	N/A	N/A

Source: Contracts Management Files, Internal Emails, Shared Files