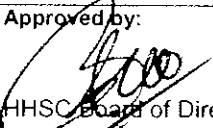
 <p>HAWAII HEALTH SYSTEMS CORPORATION "Touching Lives Everyday"</p>	<p>Department: Corporate Finance</p>	<p>Policy No.: FIN 0025</p>
	<p>Issued by: Kelley Roberson COO/CFO</p>	<p>Revision No.: N/A</p>
<p>Policies and Procedures</p>	<p>Approved by:  HHSC Board of Directors By: Raymond Ono Its Secretary/Treasurer</p>	<p>Effective Date: November 13, 2008</p>
	<p>Subject: Revenue Cycle, Quality Management, and Cost/Expense Reporting</p>	<p>Supersedes Policy: N/A</p>
		<p>Page: 1 of 2</p>

- I. **PURPOSE:** To provide policy and guidelines and description of decision-making for the development and management of routine and special reporting on revenue cycle, quality management.
- II. **POLICY & GUIDELINES:**
 - A. **Reporting for Performance Improvement.** It is the policy of the Hawaii Health Systems Corporate Board of Directors that all regions and facilities shall actively participate in system-wide measurement and reporting for comparative analysis and reporting. Performance measurement and improvement is a priority for HHSC and is part of our culture.
 - B. **Reporting Transparency.** Transparency in reporting is embraced. Sharing of performance measurement reporting information across regions, with the HHSC Corporate Board of Directors and corporate management is essential for achieving best performance results from performance reporting.
 - C. **Annual Reporting.** Regional System Boards of Directors and HHSC senior management shall submit annual reports on performance measurement efforts and results for inclusion in HHSC annual reports.
- III. **PROCESS.**
 - A. HHSC management, in coordination with regions shall develop and distribute annual plan for each year for performance measurement and reporting in three major areas: Quality Improvement, Revenue Cycle, Cost/Expense Control. Plan shall identify minimum reporting elements, methodologies for measurement, reporting frequency and timing, and benchmarks. Plan shall be updated as necessary to meet changing requirements and needs.
 - B. Quality reporting shall be consistent with Quality Management policy PAT 0013.
 - C. Revenue cycle reporting shall be consistent with Revenue Cycle policy.
 - D. Cost/Expense reporting shall be consistent with Accounting policy.

- V. **APPLICABILITY:** This policy shall apply to all HHSC regions and facilities and HHSC Corporate staff.
- VI. **REFERENCE:** HRS Chapter 323F
- VII. **EFFECTIVE DATE:** This policy will become effective upon approval.