

2016 Revisions to the MIS Standards

Below are highlights of the significant revisions made to the MIS Standards for implementation April 1, 2016. The first section contains a summary then there is a listing the revisions listed by chapter with links added to the place in the MIS Standards where changes have been made.

Overview

- New **inventory accounts** have been added to accommodate health service organizations reporting without PSA section 4200.
- **Sections of Chapter 3** have been rewritten to make the chapter easier to read and remove outdated materials.
- Changes to sick leave benefits to reflect **non-vested sick leave reporting** in period that they are earned.
- Changes to name and definition of primary accounts and secondary financial account for **US currency** were made to reflect multi-currency transactions.
- The reporting for **perfusion services** was revised, including the functional centres and secondary financial and statistical accounts.
- The minimum CMDDB functional centre reporting for **Respiratory Services** was changed from level 3 to level 4 and **perfusion services** was removed to a separate section.
- The definition for the **Respiratory Services** functional centre was revised. Some of the functional centres had their account numbers, names and descriptions revised.
- The **Blood Gas Laboratory** functional centre was deleted and two new functional centres for **Continuing Disease Respiratory Services** and **Multi-functional Respiratory Services** were added.
- The secondary financial account definition for reporting **respiratory services supplies** was revised and a new account to report **respiratory services disposable instruments** separately from other disposable instruments was added.

- The respiratory services workload measurement system **conceptual model** was revised and the **service recipient activities** are now similar to those of other therapeutic services, the service activity statistic has been revised to **attendance days** as the mandatory CMDB minimum reporting and **visits** as optional reporting, and the caseload status statistics include **new referrals, active carryovers** and **group sessions**.
- Any references to the term Cost per Weighted Case (CPWC) have been replaced with the new term **Cost of a Standard Hospital Stay (CSHS)**.
- To ensure that the workload measurement systems remain relevant to the changing technologies:
 - The **Clinical Laboratory Schedule of Unit Values** has been updated. A downloadable summary of changes has been added.
 - The **Medical Imaging Schedule of Unit Values** has been updated. A downloadable summary of changes has been added.
 - A **schedule of unit values has been added for Perfusion Services**.
- The **long-term care functional centres** in the **Nursing Inpatient Services** framework were expanded to include functional centres with the level of care consistent with the **residential care functional centres** in the **Community Health Services** framework.
 - The **long-term care functional centres** in Community Health Services framework were expanded to include the functional centres with the level of care consistent with the Nursing Inpatient Services framework.
 - A **Combined Intermediate/Chronic Long-Term Care Nursing Unit** and a **Secure Residential Unit** were added to each of the Nursing Inpatient Services and Community Health Services.

Revisions by Chapter

Glossary of Terms

- The definitions in support of all chart of accounts changes have been added, deleted or updated.
- This section called “2016 Revisions to the MIS Standards” has reorganized along with the section called “Previous Revisions to the MIS Standards” into a new section called “Revisions” for convenience.

Chapter 2 – Chart of Accounts

Primary Accounts

- The name and definitions for the existing sick leave benefits' liability accounts have been modified.

Functional Centres

- New inventory accounts to accommodate health service organizations who are not reporting under PSA Section 4200 have been added.
- The minimum CMDB reporting for the Perfusion Services functional centre is now level 3 and the definition has been revised.
- The name and definitions for the US funds and US exchange accounts have been modified to include other currencies.
- For respiratory services the Blood Gas Laboratory functional centre was deleted and two new functional centres for Continuing Disease Respiratory Services and Multi-functional Respiratory Services were added.
- The new Intermediate Long-Term Care Nursing Unit, Combined Intermediate/Chronic Long-Term Care Nursing Unit, Secure Long-Term Care Nursing Unit, and Contracted-Out Inpatient Long-Term Care have been added and made a minimum CMDB reporting requirement.
 - The new Chronic Residential Care Unit, Combined Intermediate/Chronic Residential Care Unit, Secure Residential Unit have been added and made a minimum CMDB reporting requirement.
 - The Intermediate Residential Care Unit and Supervisory/Limited Personal Residential Care Unit have been renamed to reflect the residential care nature of the services.

Secondary Financial Accounts

- An exportable Excel spreadsheet has been prepared that contains the secondary financial account numbers, names and definitions.
- A new secondary financial account called Employee Future Benefits – Accumulated Non-Vested Sick Leave has been added and made a minimum CMDB reporting requirement.
- A new expense account has been added for Supplies - Perfusion Services and is minimum CMDB reporting requirement.
- The secondary CMDB financial account definition for reporting respiratory services supplies was revised.

- A new account for respiratory services disposable instruments was added and is minimum CMDB reporting requirement in order to report them separately from other disposable instruments.

Secondary Statistical Accounts

- Respiratory Services has been removed and Perfusion Services has been added to the list of functional centres acceptable to report Contracted-Out Procedures.
- The former secondary statistical account used for reporting workload units for service recipient activities in respiratory services has been deleted. In its place, respiratory services functional centres have been added to the list of functional centers using the Workload Units Retrospective for service recipient activities.
 - The secondary statistical account for reporting respiratory services service activity, namely in-house procedures has been deleted. In its place, the respiratory services functional centres have been added to the list of services reporting the attendance days as their minimum CMDB reporting. Visits are optional reporting.
 - For the caseload status statistics, respiratory services have been added to report new referrals, active carryovers and group sessions.
 - A new account Workload Units- Retrospective- Service Recipient Activities- Perfusion Services has been added for the reporting of workload using the new perfusion services WMS.
 - The optional caseload status statistics for perfusion services are New Referrals and Active Carryovers.

Chapter 3 – Accounting Principles and Procedures

- As a result of changes implemented by the Chartered Professional Accountants (CPA) Canada regarding the use of the Public Sector Accounting (PSA) standards for governmental not-for-profit organizations, all references to the CICA Handbook have been replaced by references to the PSA Handbook.
- Chapter 3.1 Introduction has been modified to remove detailed Internal Control procedures and add references to disclosure of changes in accounting policy.
- Chapter 3.2 has been rewritten to:
 - Simplify Petty Cash by removing the procedures section.

- Modify and rename section on U.S. funds to recognize that many organizations now handle currencies other than U.S. dollars.
 - Combine the separate sections on sales taxes into one section and remove references on how to account for sales taxes.
 - Change the section for Purchasing and Inventory Management to reflect PSA changes for external reporting and the addition of new primary accounts for those accounts based on which reporting option the health service organization follows, and remove sections related to physical inventory control, record keeping, inventory reorder points and the LIFO method of inventory valuation.
 - Simplify Investment Accounting by removing the sections on Investment Pools.
 - Rewrite section on Capital Assets to make it easier to read, include only relevant information, and logically follow the capital asset acquisition, recording of amortization, and disposition processes.
 - Modify the Accrued Liabilities section to include a statement on employee future benefits.
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- Chapter 3.3 Functional Centre Direct Cost Reporting Related, Broad Group – 1 Revenue, account 1 50 90 - Amortization Revenue – Grants has be modified to recognize differences in the reporting by health service organizations with respect to PSA Section 4200.
 - Chapter 3.3 Functional Centre Direct Cost Reporting Related, Broad Group – 3 Compensation, Earned Hours, and Recording of Compensation Expense sections have been enhanced to reflect that hours related to sick leave are dependent on the sick leave policy in place.
 - The appendix A: Thirteen Period Accounting has been removed and the remaining appendices have been renamed accordingly.
 - All references to the indicator formerly known as Cost per Weighted Case (CPWC) have been updated to reflect the new name, Cost of a Standard Hospital Stay (CSHS).

Chapter 4 - Statistical Data Collection Procedures

Chapter 4.4 Workload Measurement Systems

Workload Measurement Systems – Clinical Laboratory

- The schedule of unit values for the clinical laboratory WMS has been updated as part of an ongoing maintenance process. A downloadable summary of changes has been

added. Users of the WMS should read the entire WMS before implementing the changes.

- The enhancements include:
 - adding activities that were previously not defined;
 - enhancing the wording of some of the activities to clarify what was included in the unit values;
 - adjusting some unit values according to new information.

Workload Measurement Systems – Medical Imaging

- The schedule of unit values for the medical imaging WMS has been updated as part of an ongoing maintenance process. A downloadable summary of changes has been added. Users of the WMS should read the entire WMS before implementing the changes.
- The enhancements include:
 - adding exams that were previously not defined;
 - enhancing the wording of some of the activities to clarify what was included in the unit values;
 - adjusting some unit values according to new information.

Workload Measurement Systems – Perfusion Services

- A new WMS conceptual model has been developed. Service recipient activity categories include assessment, diagnostic intervention, therapeutic intervention and consultation/collaboration.
- A schedule of unit values for perfusion services WMS has been created. Users of the WMS should read the entire WMS before implementing the change.
- The time recording methodology for perfusion services is actual time or standard time.
- The examples of unit-producing personnel for perfusion services have been updated.

Workload Measurement Systems – Respiratory Services

- The workload measurement system conceptual model has been revised.
- Service recipient activity categories are assessment, therapeutic intervention and consultation/collaboration.
- The time recording methodology continues to be actual time or standard time,
- The schedule of unit values for procedures has been deleted.

- Examples of unit-producing personnel for respiratory services has been modified to include the following respiratory therapists, cardiopulmonary technologists/technicians, cardiovascular technologists/technicians, pulmonary function technologists/technicians, CACPT that work in the pulmonary function lab, RT assistants/aides (when delivering direct service recipient care), anesthesia assistants/technicians and students.

Appendix 3 - Canadian MIS Database Reporting

- The Canadian MIS database minimum reporting requirements have been updated and are for implementation effective April 1, 2016.