

Understanding the financial executor and financial executor portal

Financial executor

What is the financial executor responsible for? Who is the financial executor?

The financial executor (FE) is a state-contracted entity responsible for administering funds to Accountable Communities of Health (ACHs) and Indian Health Care Providers throughout Medicaid Transformation. The state has contracted with Public Consulting Group (PCG) to:

- Provide banking management support for the Delivery System Reform Incentive Payment (DSRIP) program.
- Distribute earned funds through the FE Portal.
- Submit fund distribution reports to the state.
- Develop and distribute 1099 forms to participating providers for receipt of incentive funds.

Is there a contract between ACHs and the FE?

Yes, ACHs and PCG executed a contract prior to the launch of the FE Portal. The contract describes the role of the FE and the flow of funds.

Do funds held by the FE accrue interest?

At the direction of the Health Care Authority (HCA), PCG may hold funds in an interest or non-interest bearing account.

Who is considered the payer on the 1099 form? Will the FE distribute 1099 forms?

The FE is considered the payer on the 1099 forms. Reporting documents identify payments made by each ACH. PCG will distribute 1099 forms to ACHs and partnering providers. Only one 1099 will be distributed to each partnering provider. However, partnering providers may also receive a separate 1099 from ACHs if they received any payments that were made directly to them, outside the FE. Additionally, PCG's employee identification number (EIN) will appear on the 1099s. (**Note:** 1099 forms are used to report non-employer based earnings.)

FE Portal

Where can ACHs send questions regarding the FE Portal, provider registration, contracts, or technical issues?

ACHs may call 1-844-300-5040 or email WA_FE_FinancialServices@pcgus.com for FE Portal-related troubleshooting, provider registration, or other technical questions. For questions about contracts, auditing, or other financial concerns, ACHs should email medicaidtransformation@hca.wa.gov.

Does the independent assessor have a role in the FE Portal?

No, they do not interact with the FE Portal. The independent assessor is responsible for calculating achievement values related to ACH performance measurement and incentive payments, but PCG manages the FE Portal.

Are earned incentives deposited directly into ACH bank accounts?

No, funds earned by the ACHs are held in interest bearing accounts managed by the FE in the FE Portal. Once incentive funds are earned, the ACHs may distribute funds to themselves and partnering providers through the FE Portal. To distribute payments to themselves, ACHs are required to register their banking information.

Are ACHs required to have a Memoranda of Understanding or other agreements with partnering providers registered in the FE Portal?

To comply with the special terms and conditions (STCs) and the funding and mechanics protocol, ACHs must establish partnership agreements with partnering providers working on transformation projects. This requirement can be fulfilled by executing a Master Services Agreement (formerly referred to as a Standard Partnership Agreement) during the partnering provider registration process in the FE Portal. The agreement defines DSRIP and the relationship between the ACHs and partnering providers. This agreement does not guarantee payment to a partnering provider and does not replace specific funds flow and payment arrangements.

How does a partnering provider become registered in the FE Portal?

ACHs add partnering providers individually. When a provider is entered into the FE Portal, PCG conducts an Internal Revenue Service match to confirm all provider information is correct. (**Note:** some information is not included in this matching process. Specifically, bank account information is not verified ahead of time and can result in a payment delay. It is important for partnering providers to give accurate bank information.)

PCG notifies ACHs if issues arise in the matching process. Partnering providers then receive an automated email containing instructions on how register themselves. The registration process is complete once the partnering provider and ACH execute the Master Services Agreement. ACHs are notified via email when registration is finalized. More information on provider registration is available in the [FE Web Portal ACH User Guide](#).

Are there any costs for partnering providers when they register in the FE Portal?

No, providers and ACHs may register and use the FE Portal without cost.

Do ACHs need to know how partnering providers are spending earned funds?

ACHs are only required to track how partnering providers are earning incentives, not how the provider spends incentive funds. ACHs and partnering providers may choose to work together to track spending in greater detail. ACHs track earned incentives by selecting specific Use Categories when they distribute funds to providers through the FE Portal. Use Categories are pre-defined, approved categories for payment that support of Medicaid Transformation goals. More information is available in the [Use Categories fact sheet](#).

Can ACHs direct payments to counties and Tribes through the FE Portal?

Yes, ACHs may distribute payments to counties and Tribes through the FE Portal.

If a partnering provider participates in multiple ACH regions, will the provider need to register in the FE Portal with all corresponding ACHs?

The partnering provider only registers in the FE Portal once. However, for each of the regions in which the provider is working, that provider must execute a Master Services Agreement with the corresponding ACH.

If a partnering provider has more than one EIN, will that provider need to register multiple times in the FE Portal?

If a partnering provider has multiple EINs, the provider must register each EIN for which the ACH may issue a payment. The partnering provider should work with the ACH to ensure accuracy.

If a partnering provider has multiple EINs, will the provider receive multiple 1099 forms?

A 1099 form will be sent to partnering providers based on how the providers were paid in the FE Portal. If a provider has multiple EINs registered, and is receiving payments from the FE Portal, each EIN will receive a 1099 form. If a provider receives payments from multiple ACHs to the same EIN, the incentives will be lumped into a final sum on the 1099 form associated with that EIN.

Can a registered partnering provider be removed from the FE Portal if that provider decides not to participate in DSRIP activities?

ACHs may deactivate FE Portal accounts for non-participating partnering providers under the “Provider Management” tab of the FE Portal. However, registered providers cannot be removed from the FE portal, and ACHs should consult with PCG about related issues or questions.

Should ACHs follow the budgets submitted in their Project Plans, or is there flexibility?

Transformation budgets are flexible. Once ACHs have earned incentive funds, they may decide how to spend those funds. HCA monitors incentive funds distribution through the FE Portal. HCA may ask ACHs about their funds flow model and portal distribution to date to ensure that funds are disbursed to partnering providers.

Do ACHs need to provide additional reporting, beyond what was submitted in Project Plans and outlined in the FE Portal?

ACHs are required to provide additional detail in their semi-annual reports regarding how incentive dollars have been spent by the ACH. HCA encourages ACHs to keep detailed records of their budget and funds flow to partnering providers.

Do partnering providers need to be associated with projects in the FE Portal?

Yes, during the partnering provider registration process, ACHs are required to identify the projects with which the provider is associated. Project association in the FE Portal helps HCA identify to which ACH regional projects providers are contributing. If a partnering provider adds or drops a project, the ACH may edit those details in the FE Portal. Project association is not related to how payments are distributed to partnering providers.