

# Office of Clinical Research CRP First Friday



## The UC “Family” –

## Who We Are and How We Work Together.

next  
lives  
here

Friday, August 2<sup>nd</sup>, 2024



# Learning Objectives:

- 1) Identify the names and abbreviations of the legal entities involved in the UC Family.**
- 2) Explain the impact that the legal and tax structures for each entity has on the overall enterprise.**
- 3) Describe the interactions and methods that employees utilize to work together among and between the legal entities.**

## Target Audience:

Clinical Research Professionals (CRPs) at UC/H and Cincinnati Children's Hospital Medical Center (CCHMC): including Principal Investigators (PIs), Research Nurses (RNs), Critical Care Unit Nurses (RNs), Pharmacy Technicians and Regulatory Specialists.

**next  
lives  
here**



## Accreditation Statement for Directly Sponsored Activity

The University of Cincinnati is accredited by the Accreditation Council for Continuing Medical Education (ACCME) to provide continuing medical education for physicians.

The University of Cincinnati designates this live activity for a maximum of 1 *AMA PRA Category 1 Credit*<sup>™</sup>. Participants should claim only the credit commensurate with the extent of their participation in the activity.

\*\*CRPs, NPs, PAs, and RNs can count activities certified for *AMA PRA Category 1 credit*<sup>™</sup> for professional credit reporting purposes. Other healthcare professionals should inquire with their certifying or licensing boards.\*\*

## Disclaimer Statement

The opinions expressed during the live activity are those of the faculty and do not necessarily represent the views of the University of Cincinnati. The information is presented for the purpose of advancing the attendees' professional development.

## Off-Label Disclosure Statement:

Faculty members are required to inform the audience when they are discussing off-label, unapproved uses of devices and drugs. Physicians should consult full prescribing information before using any product mentioned during this educational activity.

**next  
lives  
here**

## Speaker and Planner Disclosure Policy:

In accordance with the ACCME Standards for Integrity and Independence in Accredited Continuing Education and the University of Cincinnati policy, all faculty, planning committee members, and other individuals, who are in a position to control content, are required to disclose all relationships with ineligible companies\* (commercial interests) within the last 24 months. All educational materials are reviewed for fair balance, scientific objectivity, and levels of evidence. The ACCME requires us to disqualify from involvement in the planning and implementation of accredited continuing education any individuals (1) who refuse to provide this information or (2) whose conflicts of interests cannot be mitigated.

*\*Companies that are ineligible to be accredited in the ACCME System (ineligible companies) are those whose primary business is producing, marketing, selling, re-selling, or distributing healthcare products used by or on patients.*

*All relevant relationships have been mitigated. The following disclosures were made:*

## Planning Committee Members:

- Maria Stivers, MS; Course Director – *No Relevant Relationships*
- Nathaniel L. Harris, BS, Course Coordinator – *No Relevant Relationships*
- Heather Muskopf, CME Program Manager – *No Relevant Relationships*

## Speakers:

**Daniel W. Brummett, CPA MBA**

Executive Director

University of Cincinnati College of Medicine

*No Relevant Relationships*

**next  
lives  
here**

## **Recently updated Clinical Research SOPs:**

- **UCH-OCR-DOC-SOP-002-08- Informed Consent Form and Research Specific Information into EPIC**
  - A new method for Direct upload of ICFs for research to EPIC.
  - The New Research Treatment Document type

**All OCR SOPs are accessible at the following link.**

**And from the UC Health intranet home page utilizing the Policy Portal Search function or reach out to the Office of Clinical Research with any questions or concerns.**

**next  
lives  
here**



# UC / UC Health Clinical Research Orientation and Training (CRO&T)

**Thursday, September 12<sup>th</sup>, 2024**

**9:00 am - 3:00 pm**

**IN PERSON presentation**

**MSB Room 6051**

**The last day of registration is  
Friday, September 6<sup>th</sup>, 2024**

**Register Here**

**Please reach out to Nate Harris,  
[harrisnl@ucmail.uc.edu](mailto:harrisnl@ucmail.uc.edu) for any questions**

**next  
lives  
here**



# Office of Clinical Research Lunch & Learn

**Thursday, August 15, 2024, 12:00noon - 1:00pm**  
**IN PERSON Presentation MSB 7051**  
*(with the option to join virtually)*

## **Collaborative Approaches to Research: Understanding the ED Service Center and Interdepartmental Agreements**

**next  
lives  
here**

**Emily Werff**

Asst. Director of Clinical Research Operations  
Manager: Clinical Research Participant Recruitment Service Center  
University of Cincinnati - Dept of Emergency Medicine





## Today's Presentation:

# The UC "Family" –

# Who We Are and How We Work Together.

UC, UCMC, UC Health, UCP, UCPC, West Chester, Drake – you hear these names and abbreviations on a daily basis, but do you know what they really mean? Are these all the same legal entity or are they separate organizations all together? Join Daniel Brummett, Executive Director of Finance and Operations for the College of Medicine and Chief Financial Officer for UC Physicians Inc. as he presents “The UC ‘Family’ – Who We Are and How We Work Together” . During the presentation you will learn about our various corporate entities, how they are structured from a legal and tax perspective, and the various and unique ways that we work together as part of the UC Family.

**Daniel W. Brummett, CPA MBA**

Executive Director

University of Cincinnati College of Medicine

**next  
lives  
here**

University of  
**CINCINNATI**





# The UC Family: Who We Are and How We Work Together

Office of Clinical Research CRP “First Friday”

Presented by:

Daniel W. Brummett CPA MBA  
Executive Director, Operations & Finance

August 2, 2024

# My Background



- Public Accounting – (9 years)
  - Tax Compliance Officer – CCHMC (7 years)
  - UCPC Exec Director Accounting – (2 years)
  - UC COM Accounting & Finance – (8 years)
  - CPA since 2000
- 
- Any “opinions” shared are my own and may not necessarily reflect those of UC, UCP, or UC Health



# Learning Objectives

1. Identify the names and abbreviations of the legal entities involved in the UC Family.
2. Explain the impact that the legal and tax structures for each entity has on the overall enterprise.
3. Describe the interactions and methods that employees utilize to work together among and between the legal entities.



# The UC Family - Abbreviations

- UC: The University of Cincinnati
- COM: College of Medicine
- UCP: University of Cincinnati Physicians, Inc.
- FPP: Faculty Practice Plan (FPP=UCP)



# The UC Family - Abbreviations

- UC Health: UC Health, LLC
- UCMC: University of Cincinnati Medical Center, LLC
- WCH: West Chester Hospital, LLC
- Drake: Daniel Drake Center for Post Acute Care, LLC
- UCPC: University of Cincinnati Physicians Company, LLC

# Legal Entity Structure

- UC Healthcare System is the sole member of UC Health, LLC
- UC Health, LLC is comprised of the following entities:
  - UCMC: University of Cincinnati Medical Center, LLC
  - WCH: West Chester Hospital, LLC
  - Drake: Daniel Drake Center for Post Acute Care, LLC
  - UCPC: University of Cincinnati Physicians Company, LLC



# Academic Health Center

- Comprised of Four Colleges at UC:
  - COM: College of Medicine
  - CON: College of Nursing
  - COP: College of Pharmacy
  - CAH: College of Allied Health



# Governmental Entity

- An organization that is closely affiliated, generally by government ownership or control, with state and/or local government.
- UC is a governmental entity (instrumentality of the state of Ohio)
- Impact:
  - Employee wages not covered by Social Security
  - Ohio Ethics Rules
  - Sunshine Laws

# Public University

- Receives significant financial support from public funds via the State and must comply with all accounting & financial reporting standards set by GASB (Governmental Accounting Standards Board).
- UC is also a public university.
- Impact:
  - UC receives support from the State of Ohio
  - Opportunity to apply for grants and other opportunities not available to the general public

# Non-Profit

- An organization that uses its surplus revenues to achieve a purpose of mission, rather than distributing its profits to directors or owners.
- UCP is an Ohio non-profit organization.
- UCPC, UCMC, WCH, Drake, and UC Health are single member LLC's of UC Healthcare System, which is an Ohio non-profit organization.
- Impact:
  - Non-profit organizations are generally not subject to state and local income tax on the organization's net income



# Tax-Exempt 501(c)(3)

- Federal Internal Revenue Code term. Represents an organization that is operated exclusively for exempt purposes as a charitable organization and is exempt from most federal taxes.
- UCP is a tax-exempt 501(c)(3) corporation
- UC Healthcare System is a tax-exempt 501(c)(3) corporation
- UCPC, UCMC, WCH, and Drake are all “single-member” limited liability corporations, which means they are “disregarded” for Federal tax purposes. However, they are treated similarly as a 501(c)(3) corporation.
- Impact:
  - Tax-exempt organizations do not pay Federal income tax on net income related to their primary business functions.
    - However, they may owe tax on “unrelated” business income
  - Opportunity to obtain funding (issue bonds) at lower rates

# How Does It All Fit Together?



# Example: UCP & UCPC

UCP, Inc. Faculty Practice Plan		UCPC, LLC Part of UC Health	
Leased Employee Contract Revenue	\$400	Clinical Revenue	\$500
Provider Compensation & Benefits UC/UCP Dual Comp	(\$400)	Leased Provider Expense	(\$400)
Net Income/(loss)	\$0		\$100

University of Cincinnati Academic Health System



UC College of Medicine Vision:

To be *indispensable* through excellence in education, research, and patient care.



# Working in the UC Family

- Billing providers are employed by UC/UCP
- CRC's employed by UC
- Ambulatory Clinic Staff employed by UCPC
- Administrative Staff (EDBA's/BA's) supporting providers and clinical departments generally employed by UC/UCP
- Administrative Staff supporting hospitals and ambulatory staff employed by UC Health and related entities

# Credentialing

- Billing Providers are employed by UC/UCP, but must obtain credentials to practice at UC Health facilities
- Credentialing activities performed by UC Health through Medical Staff Services

# Clinical Trials

- Historically clinical trials (and supporting staff/expenses) were at UCPC
- Starting in 2022, new trials are set up at UC
- CRC staff who are employed by UC/UCP may still work on trials housed at UC Health
- Signalpath
- EPIC

# Compliance

- Billing providers employed by UC/UCP
- Compliance activities (audits, coding verification, etc.) performed by UC Health Compliance Team



# Information Technology

- IT responsibility generally follows location (i.e. whichever entity owns the building provides the IT/infrastructure in the building)
- UC and UC Health provide affiliate access as needed to employees who work at both entities

# Expense Reimbursement

- Out-of-pocket expenses are reimbursed by the employer
- For clinical expenses that are incurred/reimbursed by UC, they are passed over to UC Health/UCPC through the employee lease/PPR

University of Cincinnati Academic Health System



UC College of Medicine Vision:

To be *indispensable* through excellence in education, research, and patient care.

***Thank  
you!***