

# Improving HCAHPS

## A GUIDE TO INCREASING PATIENT SATISFACTION SCORES

Today's healthcare environment is no place for the timid. C-suite leaders need to think, plan and act differently so that their organization can improve the cost and quality of care, comply with government regulations, attract and retain skilled employees and leaders, and keep patients healthy. That's a pretty daunting list. Leading under these constraints can be full of challenging twists and turns that require you to modify and adopt new strategies and even shift your entire organizational culture to strengthen business today and create future growth.

Each day, more than [8,400 discharged consumers](#) complete the Hospital Consumer Assessment of Healthcare Providers and Systems (HCAHPS) patient satisfaction survey. On a monthly basis, more than three million surveys are returned and the results published online for consumers to review.

Because of this increased focus on the consumer experience, healthcare organizations are implementing a wide variety of initiatives designed to raise their HCAHPS scores and therefore protect or improve their payment rates in today's value-based and performance-driven environment. To remain competitive, organizations must understand and

implement strategies and processes that can move them from "bottom-box" and "middle-box" ratings to consistently rank as a "top-box" performer.

There are many approaches to choose from that can raise patient satisfaction scores. By analyzing your current HCAHPS composite and individual scores; assessing strengths, weaknesses and opportunities; and instituting actionable programs designed to boost those scores, you can improve both your financial performance and consumers' experiences.

## How HCAHPS Scores are Developed

There are eleven HCAHPS measures which are publicly reported on the government's [Hospital Compare](#) website. Those measures are determined by answers to specific questions in the [patient satisfaction survey](#). Seven of those measures are composite scores, which means they are based on more than one question in the survey. Composite scores are intended to increase the reliability of the measure and help consumers quickly review patient experience information. Two measures are individual items (based on just one question) and two are defined as global items (those that capture patients' overall impressions of hospital quality and their satisfaction level).

Results are publicly reported as "[top-box](#)," "[middle-box](#)," and "[bottom-box](#)" scores. In brief, the "top-box" is the most positive response to HCAHPS survey questions and requires an

“Always” answer to at least six composites and two individual items, among other requirements. The “bottom-box” is the least positive response category for HCAHPS measures. Hospitals in this category have received “Sometimes or Never” responses on all composites and patients show little willingness to recommend the hospital.

In order to see large gains in HCAHPS scores, organizations need to implement tools that move them from “middle-box” to “top-box” scores so they achieve what is known as an “always” culture.

Though it’s obvious organizations should place a very high priority on moving “middle-box” scores to “top-box” scores since these are used by the government in value-based purchasing (VBP) formulas, improving “bottom-box” scores are also important. Some VBP reimbursement calculations are determined by the overall improvement in a score; small changes in a low-scoring composite (such as asking if the patient needs anything else before leaving the room) could yield much larger results and lead to greater overall score improvement.

### The Seven Composite Topics Summarize These Patient Satisfaction Indicators:

- How well nurses communicate with patients
- How well doctors communicate with patients
- How responsive hospital staff are to patients’ needs
- How well the staff communicates with patients about new medicines and pain management
- Whether key information is provided at discharge
- How well patients understood the type of care they would need after leaving the hospital

## HCAHPS Patient Experience Star Ratings

In an effort to make patient experience survey scores easier to understand, CMS added [HCAHPS Star Ratings](#) to the Hospital Compare Website in 2013, with the first reports released in 2015. These star ratings differ from CMS’ Overall Hospital Quality Star Rating program, which incorporates outcome measures as well as patient experience scores. Like HCAHPS scores before them, the patient experience star ratings are designed to empower patients as consumers of healthcare services.

Star ratings are commonly-used metrics both inside and outside the healthcare industry. Consumers tend to understand more stars represent higher quality. The end goal of the patient experience star ratings is to summarize overall hospital quality in a simple and accessible way.

To calculate the ratings, CMS patient experience star ratings roll up the scores from all 11 publicly reported HCAHPS dimensions. Twelve HCAHPS Star Ratings appear on the Hospital Compare website. The ratings consist of 11 HCAHPS measures plus one new HCAHPS Summary Star Rating. Star ratings are updated on Hospital Compare on a quarterly basis. All hospitals currently participating in the HCAHPS survey are eligible to receive a star rating. A hospital must have at least 100 completed surveys in the 12-month reporting period in order to receive a star rating.

There is still a lot of opportunity for US healthcare providers to improve star ratings. According to [Becker’s Hospital Review](#), 3,466 hospitals have an HCAHPS summary star rating. Of these hospitals, only 213 received five stars. 1,177 received four stars.

# How to Analyze and Improve Your HCAHPS Score

## Nurse Communication Composite Score

Nursing care can greatly influence how patients rate a hospital. A patient's perception of nursing care is about more than clinical outcomes; it also takes into account the perceived level and quality of communication from the nurses. As its name suggests, the Nurse Communication metric ONLY measures communication.

### Initiatives that can Improve this Score

#### Use nurse-patient rounding scripts

Over the last few years, patient rounding has been adopted as an evidence-based best practice for enhancing the nurse-patient relationship and improving patient safety and satisfaction. Rounding is about communication and engagement. It is a systemized process of information gathering through questioning and observation. While nurse rounding on patients is not a new practice, it is now a priority program in many leading hospitals because of its proven positive impact on patient satisfaction and experience results.

The scripts should reinforce dedication to the patient and the prioritization of good care.

We recommend rounding questions that don't burden your patient and don't require the patient to be knowledgeable about complex clinical or process concepts. Consider these rounding script observations and questions:

- *(Observation)* Is the white board up-to-date?
- What matters most to you today?
- I will be back again in/at (tell when). Can I do anything for you before I go?

Also, explain to patients why rounding is occurring and let every new patient know what they can expect. Patients like to know when their nurse will return, and that information can add to a positive impression. Some hospitals hand out a "welcome

card" to each patient after admission which explains the what, when, why and how of rounding.

#### Coach nurses on effective and compassionate communication

Patients can't judge their nurses' clinical abilities because they are not trained in the technical elements of the job. However, they certainly can, and do, judge nurses on their interactions. While all nurses are not naturally effective communicators, nurses can hone these skills with practice and training programs.

To improve communication, nurses should:

- Make eye contact
- [Commit to sit](#)
- Show they're listening by repeating key words back to the patient
- Be patient with those who struggle to communicate

Proactive information sharing and good communication techniques help manage patient expectations, reduce their fears and build trust. One valuable approach is to set up monthly trainings where staff share best practices, role play patient interactions, and discuss how to communicate more effectively and compassionately.

#### Implement Bedside Shift Reporting

Bedside shift reporting is another initiative that has been linked to [improved HCAHPS patient satisfaction scores](#). The goal of Nurse Bedside Shift Reporting (or Bedside Change of Shift Reporting) is to ensure an efficient and safe handoff of care between nurses by involving the patient and family. When shift reports are given at the bedside, patients and family members share in the information exchange, ask questions and hear directly from the nurse about their plan of care. Bedside Shift Reports show patients and families that the care providers are working effectively as a team. This strategy can also serve to strengthen the relationship between nurses. Hospitals that have implemented this program have observed more effective information sharing with patients, increases in patient satisfaction and improved nurse morale.

## Doctor Communication Composite Score

Certainly, patients want their doctor to have superior clinical skills, and their satisfaction levels are greatly influenced by their treatment and recovery outcomes. But patients also value the communication and interpersonal skills of their physician.

### Initiatives That Can Improve This Score

#### Communication skills training

Patients judge the quality of their care based in part on their doctors' verbal and non-verbal behavior, such as listening skills.

There are a number of physician training programs and workshops that focus on core healthcare communication skills:

- Empathizing and listening
- Educating patients about diagnosis, prognosis and treatment
- Enlisting patients in mutually agreed-upon treatment plans

Programs may include coaching sessions that involve reviews of patient visits and discussions about ways to enhance communication and create a better patient-physician connection.

#### Scripting during physician rounding with patients

When doctors round on patients, they have an important opportunity to positively influence the patient experience.

Here are some rounding and scripting tips for doctors:

- Make eye contact and acknowledge everyone in the room, if possible, by name
- Introduce yourself to the patient and explain your role in his or her care
- Convey empathy via verbal and non-verbal behavior in a warm, friendly and reassuring manner ("I'm sorry this has been troubling you")

## Staff Responsiveness Composite Score

An engaged and motivated workforce is critical to creating an environment conducive to high patient satisfaction. Leadership should include frontline staff in developing, testing and integrating initiatives designed to improve the patient experience.

### Initiatives That Can Improve This Score

#### Rounding/hourly rounding

There is plenty of data on rounding outcomes that conclusively shows that [rounding results in a substantial reduction in the use of call lights](#). Furthermore, rounding has been found to greatly reduce the [incidence of patient falls](#), which are often linked to patient's efforts to get to the bathroom themselves without waiting for assistance. When call light presses decrease, your team gains the bandwidth to respond to a higher percentage of presses more rapidly. This leads to better patient safety outcomes and a greater perceived responsiveness level.

When implementing a rounding program, ensure that staff receive ongoing training to reinforce the program's value and its link to your patient-centered culture. Share positive results with staff so they feel actively involved and recognized for their efforts.

#### No-pass zones

Hospitals are sensory-saturated places, with beepers, pages, alarms, lights and conversations all going on at the same time. Alarm fatigue can lead to employees ignoring alarms if that patient is not that employee's direct responsibility. They may assume "someone else" will take care of that patient. These behaviors can and have led to negative, even fatal, patient outcomes.

One successful initiative that was developed to address this problem is known as the "No Pass Zone." The goal is to provide quick and effective responses to patients' needs. Staff are taught that patient care is everyone's responsibility and that they should respond to alarms and patient call

lights when walking the hallways; they should never continue past the patient's room without helping or requesting assistance from the appropriate caregiver. This initiative has expanded beyond alarms and call lights to include the many patient safety issues that can be better managed when staff members are empowered to care for all patients and not just the ones they've been assigned.

## Cleanliness Score

Patients' perception of the cleanliness of their environment is more complex than you might think. They view cleanliness as a marker of safety and quality. If they see or smell something that makes them uneasy, patients feel stressed and can react negatively to their inpatient experience. Because patients expect everyone involved in their care, not just the environment of care (EOC) staff, to help keep their area clean, it's important to reinforce with all staff that cleanliness is an organization-wide priority.

### Initiatives That Can Improve This Score

#### EOC rounding

EOC rounding is intended to enhance the quality of your organization's patient care by ensuring a safe and clean patient environment. EOC rounds are a great way to engage with each patient and ensure that EOC workers know what will make patients feel safe. EOC scripts can help make this process more effective by providing a systemized approach to inform patients what specifically is being done to keep their environment safe and clean.

Rounding platforms that have issue management tools can help standardize how your staff responds to concerns raised and enable them to close the loop so that patients see that their concerns about cleanliness are resolved. EOC rounds help staff leaders make the connection between patient satisfaction and their environment of care.

#### Patient surveys

A good way to assess patients' expectations with regard to cleanliness is simply to ask. A quick survey tool is invaluable for querying new patients to find

out what "clean" means to them. For some, knowing the bathroom cleaning schedule is important. Other patients notice whether and how often trash bins are emptied, if room equipment looks clean, or whether floors are shiny or scuffed up. Once surveys are completed, nurses or floor leaders can collaborate with EOC staff to focus on the areas of greatest concern to that specific patient.

#### Tent cards

Simple printed cards are an inexpensive and effective tool to let patients know that their room has been cleaned even if they were out of their room during cleaning. They help create a personal link between EOC staff and patients. The card might say, for example, "Your room has been cleaned by \_\_\_\_\_. It is my pleasure to have you as our guest. For additional room servicing needs, please call me at extension \_\_\_\_." On the back of the card, include a positive message that reinforces the hospital's commitment to cleanliness and safety.

## Quiet Score

Because hospitals are busy places with round-the-clock activities, emulating a quiet environment like the patient would enjoy at home is exceedingly difficult. However, there are a number of ways to minimize the noise and help patients get the rest they need so they heal faster and feel better about their experience.

### Initiatives That Can Improve This Score

#### Set sound standards

Noises inside and outside patient rooms can add up to an uncomfortable cacophony that makes for an unhappy patient. Sounds can include beeping monitors, maintenance activities, conversations, phones, pagers and moving hospital carts. To address this challenge, measure and then set standards for an acceptable noise level maximum. Using a decibel (dB) meter, measure sound levels at specific hospital areas several times a day. Noise levels that spike 30 dB or more above a set "floor" can be very distracting and startling to patients, so it's a good sound abatement initiative goal.

Since your hospital's ambient noise level is unique, set your own internal standards for acceptable and unacceptable noise. Do a floor by floor, or unit by unit, assessment, as some areas are naturally louder than others. Assess whether your standards are on target by tracking patient quiet scores.

### Invest in sound reduction equipment

While you can't create a soundproof environment, there are a number of ways to reduce noise. Do your staff use noisy carts with loud, squeaky wheels that rattle when pushed? Start a maintenance initiative to fix carts by changing wheels, rearranging cart equipment to reduce rattles, or adding padding to cart shelves and drawers. Take a look at door bumpers in patient rooms and ensure doors don't slam closed. Ask care teams to close patients' doors partway, especially at night, to reduce noise levels. Install thicker carpeting in adjacent waiting areas and upgrade patient rooms with acoustic ceiling tiles. Include sound reduction solutions on equipment purchase requirements.

### Install noise warning signs

Excessive noise, as we've described, is often due to visitors and even staff talking louder than necessary or squeaky equipment moving between rooms. To address this, install silent noise warning signs in key hospital areas. These signs light up when you exceed preset audible limits. The best location for these signs will depend on the layout and acoustics of the particular area, but the nurse station is a popular choice because it's a busy area visible to both staff and visitors. In addition to alerting people to excess noise, it reminds everyone to watch their voices and keep the noise level down.

### Include quiet questions in rounding scripts

Rounding by nurses and EOC staff offers a perfect opportunity to find out if the environment is too noisy. Add questions to rounding scripts such as "One of our goals is to provide you with a quiet environment so you can rest and recover. Have we met this goal? If not, what sounds are most bothersome to you?"

## Pain Management Composite Score

Other than nurse communication, patients' perception about pain control is the area most likely to influence whether they recommend your hospital or give it a high overall rating. Developing processes that proactively address pain expectations and provide measurable pain management improvements can significantly improve your HCAHPS pain and global scores. When developing pain management initiatives, keep in mind this note from CMS: "The questions on the HCAHPS survey are intended to evaluate patients' experience of their pain management. HCAHPS pain management results are not designed to judge or compare appropriate versus inappropriate provider prescribing behavior."

Beginning with patients discharged in January 2018, three new questions about pain communication have been added to the HCAHPS Survey and replace the three pain questions used since 2006. The questions, which form the new Communication About Pain composite measure, focus on communication between hospital staff and patients about pain. The new Communication About Pain measure will be reported on Hospital Compare beginning in October 2020. During the interim, [hospitals will receive their Communication About Pain score in their Hospital Compare Preview Report.](#)

### Initiatives That Can Improve This Score

#### Use patient rounds to assess pain perceptions

Focus on questions that allow frontline staff to assess patients' pain tolerability overall, including how pain interferes with sleep, adequacy of pain control and whether the patient can perform daily activities. Implement a rounding program that educates patients about their medications and explains their potential side effects. Add a teaching tool to nurse and/or doctor rounding which includes communicating the specific pain care plan to every patient. Examples of effective pain control satisfaction rounding questions include:

- Tell me what we've told you about managing your pain.
- What have we done to make you comfortable?
- Have you been repositioned frequently enough for your comfort?
- What questions or concerns do you have about your medications?

### Adjust process/culture to prioritize patient comfort

Understanding that each patient has the right to have their pain assessed and managed is critical to improving a hospital's pain control HCAHPS metrics. Consider developing policies and procedures to address pain management expectations. For example, after admission, nurses can discuss patient comfort goals with patients and their families. Focus on pain as a measure of comfort and reduced anxiety, and involve both the EOC staff and nurses in asking patients if they are comfortable and if they need anything else.

## Medication Communication Composite Score

Your patients are often anxious, overwhelmed and/or in pain. Even though staff might believe they have clearly communicated important information about medications, this conversation is often misunderstood or lost.

The last outcome any hospital organization wants is a medication error caused by lack of clear communication. Sadly, readmissions due to medication errors are a challenge in healthcare today. It's estimated that unplanned readmissions cost [\\$17.4 billion](#) annually. More importantly, 1.5 million Americans are injured every year from medication errors, resulting in added medical costs totaling [\\$3.5 billion](#), according to research by the Institute of Medicine.

### Initiatives That Can Improve This Score

#### Patient rounding

When staff rounds regularly on patients, they can reinforce the importance of properly taking medications and explore whether the patient is

experiencing discomfort, which could be due to medication side effects. Nurses or physicians doing patient rounds might ask:

- "What questions do you have about your medications?"
- "How are you feeling after taking your medication?"
- "Since you received your first dose of your \_\_\_\_\_ medicine, what questions do you have?"

You may also want to provide a printout of the patients' medications and have a space on the page for patients to jot down questions they want to ask at their next rounding session.

#### The teach-back method

This program is easy to implement and effective at reducing medication errors. It helps your care providers reinforce why taking medication correctly is so important to patient comfort, healing and positive results. It also engages patients in their own care. Teach-back is sometimes known as the Ask3/Teach3 method, asking the following three questions and teaching back the answer.

- What is the name of that medication?(This medication is called \_\_\_\_\_ )
- Why do you need to take it? (It was prescribed for your \_\_\_\_\_ condition)
- What are the possible side effects of the medication? (The potential side effects are \_\_\_\_\_ )

When care teams ask patients to tell them about their medications and why they need to take them, communication is improved on this very critical issue, and most importantly, errors linked to medication communication breakdowns can be reduced.

#### Post-visit phone calls

A few positive post-visit phone calls can help raise patient satisfaction scores for both doctor and medication communication. One study found that 90% of adverse events occurred within [the first 72 hours](#) after discharge.

Telephone calls can prevent adverse events related to medication errors by confirming the patient picked up their prescriptions and understood the instructions as well as giving the patient the opportunity to share any side effects they experience. These follow up calls can lead to higher quality of care and increased patient satisfaction.

## Discharge Information Composite Score

Negative events post-discharge are not uncommon, with [one survey](#) reporting that nearly 20% of patients experienced a negative experience after leaving the hospital. These include adverse drug events, falls, nosocomial infections and procedure-related complications. High-performing HCAHPS hospitals provide education and information to ensure that patients and their families know what to do and what problems to be on alert for once they get home.

### Initiatives That Can Improve This Score

#### Partner/family education

Patients should only return to the hospital when their symptoms truly warrant the trip. Otherwise, they can be unnecessarily frightened and anxious, and the hospital will incur unneeded costs. One good approach to reduce such recall visits is to spend time prior to discharge educating key family members about providing needed care at home, identifying symptoms that call for a return visit and utilizing local resources that can provide help.

#### Care coordinator

Care coordinators work with the patient, physician and health care team to ensure a high level of care continues to occur after patients transition back into the community. Some such programs deploy nurses who are good at patient education to serve as care coordinators. They educate the patient on their discharge arrangements and requirements, which could include everything from transportation needs to outpatient therapy to a stay at a skilled nursing facility.

#### Create discharge folders

Create a discharge folder for each patient with printouts of all the side effects, medication, contact information and other materials previously discussed. This folder organizes the information so patients and family members can reference it later.

## Care Transitions Composite Score

Patients undergoing transitions from the hospital are often very vulnerable — they may have functional losses due to a stroke or other serious health events, continued post-treatment pain, anxiety or confusion. Patients and their family members/caregivers can find themselves unprepared for what happens after the transition and unsure of what they should do to successfully complete the care transition.

Lack of competent transition systems can negatively impact patient safety and perceived quality of care. This in turn may lead to undesirably high rates of readmission, which can cause your hospital to lose up to one percent of eligible Medicare reimbursement payments. Data on readmission penalties shows that in 2017, [79% of US hospitals were penalized \\$528 million](#) for readmissions.

### Initiatives That Can Improve This Score

#### Care transitions programs

Often used on patients with complex ongoing needs, a care transition program provides education and support designed to build the individual's confidence in his or her ability to correctly self-manage care. Typically, a transition coach is part of this program, and their role is to educate about self-care and help the individual and the family caregiver become more confident. Care transition programs usually focus on four areas — medication self-management, use of the personal health record, timely primary care/specialty care follow up and awareness of red flags that indicate a worsening condition, with training on how to respond.

Regular follow-up discharge phone calls are often part of a comprehensive care transitions program. Your team should have all the experiential data gathered during the inpatient visit at the time of the post-visit phone call. Armed with this comprehensive information, your post-visit team can reference everything unique to the patient's visit, further reinforcing the patient's positive perception of your organization's care.

### Medication education via rounding with patients and families

Patients who receive medication education feel more confident in their ability to properly take their medication(s) as well as understanding the purpose and the possible side effects. Rounding with patients and their families is emerging as an evidence-based best practice in improving medication outcomes. This is because rounding is specifically designed to increase levels of engagement and communication between individuals and their care teams. Rounding allows your care team to carefully listen to patients and families to ascertain whether they understand their medications, and if this seems to be a problem, to implement a medication education program both prior to and after discharge.

### Personal health record review

Care teams need to make sure that the patient's personal health record is completed prior to discharge and that patients and family members who will be providing transition care have a copy of this record. It includes key information:

- A medication record that provides space to list the name of the medication, dosage, how often, reason why, potential side effects and whether it is a newly prescribed medicine
- A list of the patients' health conditions, red flags for each and action steps for each condition
- Health care provider information
- Family caregiver information
- Living will/advanced directive status
- Questions for the doctor
- Allergies

## Overall Rating of the Hospital

This measure is known as a "global" measure, as it takes into account the many different influencers that patients use to assess their overall rating of the hospital during their inpatient stay. It is a reflection of all the other composite and individual scores that we have already described. As a result, focusing on obtaining excellent results on those measures will tend to raise this score as well.

### Initiatives That Can Improve This Score

#### Leadership and patient rounding

Leadership rounding is an activity wherein executives, managers and even board members purposefully walk through the hospital talking to staff members and to patients. It is intended to help leaders see what's really going on at the frontlines of care and gather actionable information that can improve patient quality, safety and satisfaction outcomes. It is one of the best ways to promote better teamwork and communication by making the organization into one connected team working toward patient-centered goals. Leaders who regularly get out of their executive suite get more reliable information, hear about innovative ideas from their staff, and learn who to recognize and reward for outstanding performance.

When leaders round on patients, they reinforce the fact that a hospital is truly committed to patient safety and a positive patient experience. It's an initiative that will often bear fruit in the form of higher staff morale, better patient care and improved HCAHPS scores.

## Willingness to Recommend

The final measure is known informally as the "would recommend" score. As with the overall hospital rating score, this is a global measure that reflects the results of other care domains.

The logical result of care that patients rate very highly is a greater likelihood that they would recommend that hospital to family and friends.

## Initiatives That Can Improve This Score

### Post-discharge phone calls

The post-discharge phone call is still one of the top best practices found to improve the patient experience. Phone calls can [reduce medication errors](#) and lower readmission rates. One study focusing on chronic heart failure patients found that follow-up calls [decreased the average number of days spent in the hospital over six months, as well as increased patient satisfaction levels](#). When post-visit calls were routinely made, the “likelihood of recommending” score increased substantially, in some cases from the [56th percentile to the 98th percentile](#).

### Rounding

How patients view their level of communication with their doctors is a large predictor of their satisfaction. Studies show that patients who rate their communication with their doctors highly are more likely to be satisfied with their care. Regular rounding between the patient and hospital staff helps ensure that the lines of communication stay open and that all of the patient’s concerns can be addressed.

### Physician reputation management programs

People go online to do many things, including reading customer reviews about a new local restaurant or posting a comment complaining about the service at a hotel where they recently stayed. And whether it seems fair or not, many people use the internet to search for doctors and to both review and write ratings. This is why healthcare organizations need to have a proactive approach for monitoring and managing their staff doctors’ online reputations.

Helping your staff physicians take charge of their reputation protects your overall organization, as well. At the very least, ask your doctors to take a few minutes to complete a LinkedIn profile using positively-worded information about their background, experience and specialized skills.

This particular website ranks highly in Google searches, so a LinkedIn profile will turn up towards the top of a Google list when patients are searching online for physicians. Some doctors and hospitals go further, engaging the services of companies who specialize in positive physician reputation management, using software tools that allow monitoring and management of online patient reviews.

## Key Takeaways

To strengthen business today and create growth for tomorrow, organizations need to focus on transforming their care to reach and maintain an “always” status. To do this, they must:

### Think differently.

Shift to a patient-centric culture to help prioritize the patient experience and ultimately improve HCAHPS scores.

### Plan differently.

Create a strategy and prioritize actions that drive improvement in focus areas.

### Act differently.

Put the patient first during and after their stay to improve patient outcomes.



[huronconsultinggroup.com](https://huronconsultinggroup.com)

© 2022 Huron Consulting Group Inc. and affiliates. Huron is a global consultancy and not a CPA firm, and does not provide attest services, audits, or other engagements in accordance with standards established by the AICPA or auditing standards promulgated by the Public Company Accounting Oversight Board (“PCAOB”). Huron is not a law firm; it does not offer, and is not authorized to provide, legal advice or counseling in any jurisdiction. 19-0103