



**Helen Spaustat BAAS, CPC, CPMA,
CRC, CHC
BEST-MED CONSULTING, LLC**

**Billing Expert Solutions of Texas
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Experienced Medical Coding & Billing Expert. 20+ Years of Healthcare Compliance Experience for Health Plan and Large Health System. Certified Professional Medical Record Auditor and Coder. Highly Experienced Expert Witness.

PROFESSIONAL EXPERIENCE

Best-Med Consulting, LLC, San Antonio, TX

September 2024– Present

Medical Billing and Coding Expert Witness Consultant

- Review of multiple medical specialty billing and medical documentation records to evaluate reasonableness of charges.
- Have reviewed charges for: anesthesia, pain management, physical therapy, chiropractic, orthopedic, radiology, evaluation and management services, intraoperative monitoring, inpatient, outpatient and emergency facility services.

Community First Health Plans, San Antonio, TX

November 2021 – June 2024

Director, Audit Services

Health care plan covering 8 counties in TX.

- Internal Auditor, audit internal policies and procedures for compliance and identification of risks
- Experience with Fraud Prevention policies and procedures
- Responsible for developing and providing training for Health Plan personnel, members, and providers relating to the prevention and identification of fraud, waste, and abuse
- Provide audit finding results to providers and facilities and recover identified overpayments
- Identify, initiate, recover and report overpayments to Health and Human Services Commission Office of Inspector General and the Office of the Attorney General related to fraud, waste and abuse
- Respond and deliver data requests in a timely manner to Health and Human Services Commission Office of Inspector General and the Office of the Attorney General

University Health System, San Antonio, TX

December 2015 – November 2021

Director, Compliance

Health care system with multiple hospitals, 35 outpatient specialty and family medicine locations, 10,000+ employees and 2,400+ physicians.

- Develop and implement Compliance Program including annual risk assessments
- Oversee HIPAA competency training

- Responsible for training and education for coders and physicians on proper coding, billing and documentation practices in accordance with national and government standards and regulations

University Health System, San Antonio, TX 2014 – 2015

Assistant Director, Research Compliance

- Direct and monitor Compliance Program including coding, billing, documentation compliance of research studies

University Health System, San Antonio, TX 2012 – 2014

HIPAA Manager

- Oversee and monitor HIPAA Compliance Program including monitoring for violations and recommendations of corrective actions and develop and provide Health System HIPAA training

Kasper Management Services, San Antonio, TX 2009 - 2013

Radiology Coder (PRN)

- Provided coding support for radiology services
- Provided recommendations to improve documentation, supported by CPT and industry standard guidelines

Community First Health Plans, San Antonio, TX 2006 - 2012

Manager, Coding and Reimbursement (Special Investigation Unit)

- Supervise the activities, investigations/audits and reporting to State of identified fraud, waste and abuse and direct monetary recovery action
- Train and educate providers and facilities on compliant billing, coding and documentation practices
- Work with claims and configuration for implementation of edits to reduce risk of fraud, waste, abuse

Community First Health Plans, San Antonio, TX 2004 – 2006

Coding and Documentation Compliance Specialist

- Data mine, investigate and audit medical records and claim data for fraud, waste and abuse to identify incorrect coding and billing practices and educate providers on compliant practice

Concord Health Information Management, Knoxville, TN 2001 – 2009

Coding Quality Assurance Auditor/Medical Record Technician

- Performed quality coding audits of coders and developed educational materials to improve coding accuracy for multiple specialties including physical therapy, radiology, evaluation and management services, podiatry, cardiology, psychiatry, dermatology, and audiology

CERTIFICATIONS

Certified Professional Risk Adjustment Coder (CRC)	2017
Certified Healthcare Compliance (CHC)	2017
Certified Professional Medical Auditor (CPMA)	2010
Certified Professional Coder (CPC)	2002

EDUCATION

Texas State University, San Marcos, TX 2015
Bachelor of Applied Arts and Sciences

PROFESSIONAL MEMBERSHIPS

American Academy of Professional Coders 2002 – Present
Health Care Compliance Association 2013 - Present

PUBLICATIONS

1. **Spaustat, Helen.** *Self-Auditing is Smart Business.* Revenue-Cycle Strategist. 8. 6-7. 2011

TESTIMONY HISTORY
HELEN SPAUSTAT, BAAS, CPC, CPMA, CRC, CHC

DATE	CAUSE NO.	CASE	COURT	TESTIMONY
1/25/2018	2016-DCL-04923	Raquel Perez-Garcia vs. Jermaine Robert Pannullo, FFE Transportation Services, Inc., Benidgo Arias Dominquez and Lizbeth Leal	District Court, 445 th Judicial District, Cameron County, Texas	Deposition
10/19/2020	2019-CI-14950	Christian Shingiro v. Wayne B. Evans	District Court, 73 rd Judicial District, Bexar County, Texas	Deposition
5/24/2021	D-1-GN-19-007062	Valencia, Alexis v. United Truss & Components, LLC	District Court, 53 rd Judicial District, Travis County, Texas	Deposition
4/1/2022	2020-CI-05828	Joe Martinez / Michael Truckey, et al. vs. Vincent Bell, et al	District Court, 407 th Judicial District, Bexar County, Texas	Deposition
6/14/2022	2019CI24148	Lorraine Flores v. Robert Rapina Wooden, Aguilar Trucking, LLC and Edgar Aguilar	District Court, 224 th Judicial District, Bexar County, Texas	Deposition
3/5/2024	2021CI17090	Alvarado, Juan Carlos v. John Rangel, Albert John Clark, III, et al.	District Court, 57 th Judicial District, Bexar County, Texas	Deposition
3/28/2024	2021CI17090	Alvarado, Juan Carlos v. John Rangel, Albert John Clark, III, et al.	District Court, 57 th Judicial District, Bexar County, Texas	Trial Testimony
6/24/2024	D-1-GN-21006855	Gonzalez, Jesus, et al. v. Margaret Erskine	District Court, 345 th Judicial District, Travis County, Texas	Deposition
8/20/2024	2023CI24757	Zamora, Armando v. HEB Food Stores, Inc., et al.	District Court, 57 th Judicial District, Bexar County, Texas	Deposition
8/22/2024	D1-GN-23-000676	McNeil, Aaron v. Waste Connections of Texas, LLC	District Court, 200 th Judicial District, Travis County, Texas	Trial Testimony
12/16/2024	D-1-GN-22-0000584	Pedro Ivan Molina, Damian Hernandez, and Uriel Hernandez v. E.A. Sween Company & Nabor Rodriguez	District Court, 459 th Judicial District, Travis County, Texas	Deposition
4/23/2025	D-1-GN-24-004217	Ahmad Faizi Ghaznawi v. Jesus Donias Ramirez and JPI Carriers Inc.	District Court, 353 rd Judicial District, Travis County, Texas	Deposition
7/30/2025	2024CI06962	Steven Adams vs Henock Construction, LLC and Roland Borrego	District Court, 45 th Judicial District, Bexar County, Texas	Deposition
8/28/2025	2024CI15658	Zamarripa, Juan v. Anthony Llanes & Aspen Utility Company, LLC	District Court, 438 th Judicial District, Bexar County, Texas	Deposition
8/29/2025	D-1-GN-23-008763	Carter, Harvey v. Derek Torres and White Cap, LP	District Court, 250 th Judicial District, Travis County, Texas	Deposition
2/25/2026	2024CI05024	Olivares, Miguel v. VIP Charters, LLC & David Puente	District Court, 370 th Judicial District, Bexar County, Texas	Deposition
3/9/2026	2025-07275	Gutierrez, Jeffrey v. George Antonio Rivas	District Court, 281st Judicial District, Harris County, Texas	Deposition
4/20/2026	2024CI05024	Olivares, Miguel v. VIP Charters, LLC & David Puente	District Court, 370 th Judicial District, Bexar County, Texas	Trial Testimony

EXHIBIT 2

QUALIFICATIONS OF EXPERT

The *In re Allstate* Texas Supreme Court case defends Certified Professional Coders (and other non-physicians) as expert witnesses in lawsuits by ruling they can testify and opine about reasonable costs related to medical billing and identify billing/coding errors if qualified by skills and experience, even though they are not medical professionals. This case clarified that the court cannot strike their counter-affidavits for merely being non-medical, allowing insurers to challenge unreasonable and excessive medical charges using these specialized certified billing/coding experts.

I am a healthcare compliance professional in the State of Texas with over twenty years of experience. My career has focused on medical billing, coding, medical record auditing and the prevention and detection of healthcare fraud, waste, and abuse. My knowledge, experience, training, skills, education, and certifications qualify me as an expert in medical coding and billing practices. I have ten years' experience as an expert witness and have been retained in over 150 cases to evaluate the reasonableness of medical charges. I am experienced in the specialties of anesthesia, pain management, physical therapy, chiropractic, orthopedics, neurology, radiology and hospital services.

I received a Bachelor of Applied Arts and Science from Texas State University in 2015. I maintain four national certifications, all specific to the healthcare industry. Three certifications are with the American Academy of Professional Coders. AAPC is the world's largest training and credentialing organization for the business of healthcare, with more than 200,000 members worldwide who work in medical coding, medical billing, clinical documentation improvement, medical record auditing, healthcare compliance, revenue cycle management, and practice management.

My Certified Professional Coder (CPC) credential clearly demonstrates expertise skills in assigning accurate medical codes for diagnoses, procedures, and services performed by physicians and other qualified healthcare providers in the office setting, as well as professional-fee coding in the ambulatory surgery center and hospital setting. With the knowledge of anatomy, physiology, and medical terminology, I am skilled in assigning medical codes proficiently and accurately for a wide range of services including anesthesia, surgery, radiology, therapy, and medicine services. I have a sound understanding of coding guidelines and regulations to meet compliance requirements related to Current Procedural Terminology (CPT) coding and billing, such as applicable use of modifiers, and observing unbundling rules/edits. Additionally, I have knowledge and training of how to integrate medical coding into a practice's billing and reimbursement processes.

As a Certified Professional Medical Auditor (CPMA) I have expertise knowledge and experience in medical record industry standards, billing criteria, coding, and reimbursement concepts, as well as modifier usage, and bundling coding edits. I am skilled and experienced in abstracting medical record documentation to analyze 1 billing records

and identify discrepancies and verify charges. I am knowledgeable of fraud, waste and abuse trends and can identify improper billing and coding practices. I am trained and educated to detect fraud, waste, and abuse in billing records. As a CPMA I have previous experience as a CPC, significant coding experience and am knowledgeable with various types of audits in multiple areas of medical specialties. I have proven skills, knowledge, experience, education and training with coding concepts, scope and statistical sampling methodologies, medical record auditing and abstraction abilities, quality assurance and coding risk analysis as well as communication of results and findings.

As a Certified Risk Adjustment Coder (CRC) I demonstrate expertise in reviewing and assigning accurate medical codes for diagnoses documented by physicians and other qualified healthcare providers in the office or facility setting. CRCs thoroughly comprehend and are knowledgeable of medical coding guidelines and regulations including compliance and reimbursement and the impact of diagnosis coding on risk adjustment payment models, understand the audit process for risk adjustment models and are able to identify and communicate documentation deficiencies to providers to improve documentation. CRCs are trained and experienced in anatomy, pathophysiology, and medical terminology necessary to correctly code diagnoses.

I am also a Certified Healthcare Compliance (CHC) professional, certified by the Compliance Certification Board (CCB). This certification recognizes individuals with competence in the practice of compliance and ethics. I am a member of the Healthcare Compliance Association, through which I maintain my certification of the CHC.

As a Certified Healthcare Compliance (CHC) professional I am knowledgeable, trained, skilled, experienced, and educated in regulations related to compliance in the healthcare industry, including coding, billing, medical record documentation, charge capture and reimbursement. As a CHC I possess the required previous work experience and skills related to direct compliance job duties involving the following: 1) standards, policies, and procedures 2) compliance program administration, 3) screening and evaluation of employees, physicians, vendors and other agents, 4) communication, education, and training on compliance issues, 5) monitoring, auditing, and internal reporting systems, 6) discipline for non-compliance and 7) investigations and remedial measures. As a Certified Healthcare Compliance professional, I promote integrity through the development and operation of an effective compliance program.

EXHIBIT 3

METHODOLOGIES, SOFTWARE TOOLS AND RESOURCES

Context4Healthcare

To determine reasonable charges, I utilize the *Context4Healthcare* online, software subscription UCR (usual, customary and reasonable) fee database tool. Context4Healthcare, Inc. is located, in Naperville, Illinois. *Context4Healthcare* is nationally recognized and has been a leader in the UCR fee analysis business for over 30 years. Over a billion new provider transactions every year are analyzed allowing for millions of procedure combinations. These procedures are analyzed using a proven statistical proprietary methodology to ensure that payers have the most defensible fee information available. *Context4Healthcare* has a team of data scientists that ensure that the UCR fee data represents current provider charges throughout the nation without payer adjudication (payments) or adjustments. The data is updated twice a year (February/August). Access to complete, nationwide UCR pricing can be looked up anywhere in the United States. Their UCR process breaks the country into over 360 geographic zip code areas, so the UCR price you get will be the right price for the zip code and date you enter. Context4 Healthcare's data is utilized by Life Care Planners, Insurance payers, Physicians and both Plaintiff and Defense expert witnesses. This UCR data houses medical costs databases to include the following:

- Anesthesia fee data for services provided by anesthesiologists as well as by other providers under the anesthesiologist's direction and supervision
- Medical fee data across every specialty, for Professional (Physician) services
- Outpatient Facility data made up of hundreds of millions of charges, including outpatient hospital and Ambulatory Surgery Centers.
- HCPCS code fees covering thousands of common services not covered through a CPT code.
- Inpatient Facility fees allowing you to accurately price each day of a hospital stay, or the entire stay, by each DRG code.

The following methodology is performed for all billing analyses when records are complete with accurate billing codes and or descriptions of services to determine billing codes:

1. Billing documents are reviewed at receipt for applicable complete information such as billing codes, hospital charge codes, descriptions of medical services, modifiers, fees, and dates of services to ensure fees can be researched. Additional billing and/or medical records are requested as needed.
2. Once the billings are verified for completeness, a fee analysis exhibit is drafted for each billing provider to include dates, billing codes, descriptions of medical services, units/quantities, billed charges, and columns for applicable UCR percentiles. Each billing code is researched for UCR percentile data utilizing the *Context4Healthcare* software tool utilizing the zip code of where the medical services were and

the date of service performed. I provide the 50th-95th UCR percentiles of fee data.

3. When practicable, and provided with complete billing records, if charges are related to hospital services, the hospital website is researched for gross charges, discounted cash charges, minimum and maximum negotiated charges. Those amounts are added to the specific hospital fee analysis exhibit.
4. After all charges and percentiles are entered in the fee analysis exhibit, the billings are analyzed for a reasonable charge comparing the billing charges to the UCR percentiles. A note is recorded in the exhibit reflecting the percentile that the billed charge represents and or which UCR percentile the charge exceeds. Applicable coding edits, unbundling occurrences, appropriate modifiers, global surgical day edits, duplicate charges, errors or any other applicable edits are also noted.
5. Once the billing and coding is analyzed, a medical record review is performed (when medical records are provided) to validate and confirm the accuracy of the billed charges and if the medical documentation supports the billed codes, modifiers, units of service as well as documentation requirements such as time documentation, bilateral procedure documentation, support for additional spinal level billing, radiology interpretation reports, or other requirements. Any deficiencies within the medical record which results in an unsupported billed code, is an unreasonable charge. Rationale for deficiencies and unreasonable charges are referenced within the specific provider exhibit in the “notes” section.
6. The provider fee analysis exhibit is reevaluated to account for any deficiencies in supporting documentation which would eliminate or reduce the billed charge amount, and a final reasonable charge is determined by line, per billed charge.
7. A final calculation of total billed charges is determined in the provider fee analysis exhibit comparing the total billed charge with a total reasonable charge based on the 75th charge percentile (including any deductions in billed charges). The total charge comparisons include all other percentiles and/or hospital website charges (when applicable) compared to the original billed amount.

When billing records are incomplete, other methods of analyses, but not limited to, are performed as exemplified below:

1. If medical billing codes are not provided and medical records are provided, then a medical record review is performed to identify the appropriately billed code. When practicable, the selected billing code(s) is based on the adequacy of the medical records provided.
2. If medical billing codes and medical records are not provided, then the description provided with the billing records will be utilized to determine the appropriate billing code. The accuracy of the selected billing code(s) is based on the adequacy of the descriptions of services provided.

3. A DRG code is required for inpatient billing, UCR data is not available for individual CPT/HCPCS codes for inpatient services. If the hospital billing is deficient and lacking appropriate billing codes, particularly for inpatient hospitalizations and a DRG cannot be identified or determined due to lack of information, when practicable, and expert's time is not excessive, an itemization review is performed and the hospital's website chargemaster will be utilized to determine reasonable charges based on the lowest charge from the negotiated rates, cash discounted rate and/or gross charges. If there are no charges for the services described within the hospital's chargemaster, then the billed charge is selected as reasonable charge, as no analysis can be performed. This type of analysis is rarely performed and not recommended as the fee structure is not comparable to the inpatient fees/services.

The following resources in addition to *Context4Healthcare* are utilized for billing analyses of reasonable charges:

AAPC Codify

The AAPC Codify tool is utilized to analyze reasonable charges for both facility and non-facility charges related to coding and billing requirements. Codify houses a complete collection of electronic search tools that allow easy access to Current Procedural Terminology (CPT), Healthcare Common Procedure Coding System (HCPCS) and ICD-10 (International Classification of Diseases). Codify provides an electronic library coding resources including but not limited to: industry standard coding and billing guidelines such as National Correct Coding Initiative (NCCI), insurance carrier policies and procedures, access to specialty society references, claim scrubber tool, diagnosis related grouper (DRG), global day calculator, claim edits, medically unlikely edits, coding crosswalks, historical and updated coding information, deleted code information, and publications including coding and healthcare newsletters and regulatory information.

In my experience, commercial and government payers base their reimbursement, coverage policies, contracts and claim system configuration based on Medicare guidance regarding coding, unbundling edit rules, multiple and bilateral procedure rules, assistant at surgery rules, coverage policies, and fee schedules, etc. from Medicare guidance even when a patient does not have Medicare. While Medicare "fees" are not used for determining reasonable charges, coding, billing and medical record documentation requirements and guidance, when applicable, are utilized.

Hospital Websites

When practicable, hospital websites are researched for price transparency of their own charges for a comparison of the billed charges to the Context4Healthcare's UCR percentile data. Per the Federal Register final rule, published November 27, 2019, the Centers for Medicare and Medicaid (CMS) require "hospitals operating in the United States to establish, update and make public a list of their standard charges for the items and services that they provide" on their website, in a consumer-friendly display of shoppable services as well as a single machine-readable digital file for all items and services provided by the hospital. Hospitals must list gross charges, discounted cash prices, payer-specific negotiated charges, and de-identified minimum and maximum negotiated charges. I generally provide comparison data of the 75th through 95th UCR percentiles in addition to the hospital's posted rates.

The Uniform Billing Editor (UBE)

The Uniform Billing Editor (UBE) is an instruction manual utilized by Medicare and other major third-party payors to determine accurate hospital billing including identification of packaged or “bundled” services.

Per the UBE “The uniform bill known as the UB-04, also called the CMS-1450, was developed and approved for use beginning in 2007. Hospitals, skilled nursing facilities (SNF) and other providers, such as home health practitioners utilize the UB-04 to bill Medicare. Other major third-party payers (Medicaid, Blue Cross/Blue Shield, commercial insurers and managed care plans) have substantially adopted Medicare UB-04 guidelines. The UB-04 is not used for billing the professional component”.

The National Uniform Billing Committee (NUBC) membership encompasses representatives from the following: Centers for Medicare and Medicaid Services (CMS), the Blue Cross/Blue Shield Association (BCBSA), the Health Insurance Association of America (HIAA), the Office of Civilian Health and Medical Programs of the Uniformed Services (TRICARE), the Federation of American Hospitals (FAH), the American Hospital Association (AHA), the Healthcare Financial Management Association (HFMA), the Accredited Standards Committee (ASC) X12N Task Group on Health, the National Center for Health Statistics, the National Uniform Claim Committee, the Center for Health Information Management, the Alliance for Managed Care and individual hospitals. The NUBC determines the data elements and design of the billing formats of the UB-04.

GoodRX.com

Percentiles and fee schedules for prescription and/or over the counter medications are not available in the Context4Healthcare UCR tool or *Codify*. GoodRx.com provides retail pricing and discounted pricing information for most prescription medications which can be researched by zip code, medication name (generic or brand), medication strength and quantity. GoodRx.com compiles current prices and discounts to help customers find the lowest cost pharmacy for prescriptions. Pricing from numerous pharmacies such as Walmart, CVS Pharmacy, Walmart Neighborhood Market, Walgreens, Target (CVS), HEB Grocery, Costco, Sams Club are available. GoodRx.com is 100% free and no registration required. The “retail” price is used as a benchmark for a reasonable charge compared to the billed charges.