Interns & Residents Duplicate FTEs Audit Reviews

Teaching providers submit Interns and Residents Information System (IRIS) data for the Direct Graduate Medical Education (DGME) and Indirect Medical Education (IME) reimbursement programs. You may only claim 1 full-time equivalent (FTE) per resident.

Many teaching providers have rotations reported in their IRIS data that duplicate with another teaching provider. CMS is auditing these duplicates to correctly state DGME/IME FTEs reported in the affected IRIS submission and cost reports.

Medicare Policy

We pay you for training interns and residents (I&R) based on the Medicare percentage of your costs and the total number of I&R FTEs you train:

- **DGME** payments are our share of the direct cost of training I&R, including salaries and fringe benefits for faculty and residents
- **IME** payments cover additional operating costs from treating patients, including the costs associated with using more intensive treatments and ordering more tests

Interns & Residents Information System

- The IRIS data includes detailed information about each I&R and the rotations used to accumulate the total FTEs reported on the filed cost reports. Submit IRIS data when you file your Medicare cost reports.
  - You can claim part of a resident's time spent in your facility. For example: 2 providers can claim 50% of a resident's time during the first week of a month without triggering an overlap.
  - An overlap happens when the sum of the resident's DGME or IME utilization for the same period of time exceeds 100%.

- Use the new IRIS extensible markup language (XML) file format for cost reporting periods starting on or after October 1, 2021. See IRIS-to-Cost Report Reconciliation below for more information.

What to Expect from the Audit

All cost reports with fiscal year ending in 2017 and after are subject to the I&R duplicate FTEs audit review. The IRIS' I&R duplicate review auditor is Myers and Stauffer LC – a CMS contractor.

If we find an I&R rotation overlap in your IRIS records:

- You'll get an IRIS information request letter and you must respond within 30 days with the information and documentation requested to support the I&R claimed time for all overlapping rotations
- You'll get a Notice of Reopening Letter for affected settled cost reports that are within the 3-year reopening period

During this review, the contractor will work closely with your Medicare Administrative Contractors (MACs) to see if you resolved any of the overlaps during a prior desk review or audit adjustment. If resolved, the contractor will request work papers from the MACs to help resolve the overlaps.

For all IRIS rotation overlaps that the MACs didn't resolve, the contractor will:

- Send you the IRIS overlap reports and request information to either verify or modify the affected rotations
- Review the MAC and provider supporting documentation to decide the final resolution
- Notify you of the proposed IRIS adjustments
- Allow you time for review of the proposed adjustments
- Resolve disputes with you and send the final adjustments with supporting papers to you and your MAC

Your MAC will include necessary adjustments in the Notice of Program Reimbursement or the Revised Notice of Program Reimbursement. If the cost report is settled and no adjustments are necessary, you'll get a Notice of Reopening Closure.

IRIS-to-Cost Report Reconciliation

For cost reporting periods starting on or after October 1, 2021:

- FTEs in the IRIS submission must match the FTEs on the cost report. Your MAC can reject cost reports for this period if the FTE totals don't match.
- The previous IRIS dBase database file (DBF) format is retired and replaced with an XML file format (Form CMS-R-64, OMB 0938-0456). XML is a more modern file structure that:
  - Allows for future extensibility
  - Maintains the core concepts of resident and assignment records
  - Captures several new fields

As part of this change, we'll post the technical specifications and documentation you need to create an IRIS XML file. You may also use IRIS vendor software listed below to prepare your IRIS submissions.

Continue to submit your IRIS files to your MAC with your cost report.

IRIS Fields

The XML format tracks the same information as the DBF format plus these items:

- Assignment IPF percentage (Psych)
- Assignment IRF percentage (Rehab)
- Assignment non-provider site percentage
- Assignment displaced resident (True/False)

- Assignment new program (True/False)
- IME exceptions to new programs (IPPS/IPF/IRF)
- Resident non-IRP Year One Residency
- Creation software name

Most of these fields align with the [2552-10 cost report instructions](#) to support I&R FTE category distinctions. See the [IRIS XML General Instructions](#) for more information about the meaning and how to use these fields.

IRIS XML Vendors

You don't have to use software from a certified vendor to generate IRIS XML submissions. These software vendors have submitted sample files that meet the requirements of the updated format.

Software	Vendor	URL
MedHub	Ascend Learning	[medhub.com](#)
iRotations	Besler	[besler.com](#)
HFSSoft IRIS	Health Financial Systems	[hfssoft.com](#)
MyGME Fiscal Management	MyEvaluations.com	[myevaluations.com/Services.aspx](#)
New Innovations	New Innovations	[New-innov.com](#)

For More Information

Email Myers and Stauffer at [IRISDuplicates@mslc.com](#) for questions about IRIS duplicate reviews.

Resources

- [2021 Inpatient Prospective Payment System Rule](#)
- [Duplicate Graduate Medical Education Payments](#)
- [Intern and Resident Information System (IRIS)](#)
- [IRIS XML Format and Duplicate Interns and Residents FTEs Review Presentation](#)

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