

Government and Professional Sources of Health Care Compliance Self-Audit Information

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This guide is a list of resources on compliance that physicians, other health care professionals, and State Medicaid agencies might find useful when developing a Medicaid self-audit of an individual or small group practice or similar business. This list is by no means exhaustive. Contents of sources, such as references to Federal agencies, may not directly apply to particular situations.

U.S. Department of Health and Human Services

- **OIG Compliance Program for Individual and Small Group Physician Practices.** (2000, October 5). 65 Fed. Reg. 59434. <http://oig.hhs.gov/authorities/docs/physician.pdf>
The primary source of the seven-element Federal health care compliance effort.
- **Compliance Education Materials.** <http://oig.hhs.gov/compliance/101/index.asp>
General Compliance 101 Provider Education information in multiple media.
- **A Roadmap for New Physicians: Avoiding Medicare and Medicaid Fraud and Abuse.** http://oig.hhs.gov/compliance/physician-education/roadmap_web_version.pdf
Compliance information specifically for new providers.
- **HEAT Provider Compliance Training Videos.** http://oig.hhs.gov/newsroom/video/2011/heat_modules.asp
Cover a wide array of compliance topics—laws, guidance, and tips.
- **OIG’s Provider Self-Disclosure Protocol.** (2013, April 17). <http://oig.hhs.gov/compliance/self-disclosure-info/files/Provider-Self-Disclosure-Protocol.pdf>
Gives specific steps and an audit program for working with the U.S. Department of Health and Human Services, Office of Inspector General to disclose and quantify a compliance problem.
- **OIG’s Exclusions Database.** <http://exclusions.oig.hhs.gov/>
Database to search for entities and individuals who are not allowed to participate in any Federal health care program.



- Safe Harbor Regulations. <http://oig.hhs.gov/compliance/safe-harbor-regulations/index.asp>
Discusses payment and business practices that might seem to implicate the Federal Anti-Kickback Statute but are actually not treated as offenses under the statute.

Centers for Medicare & Medicaid Services

- Data Analysis Support and Tracking. <https://www.cms.gov/Research-Statistics-Data-and-Systems/Monitoring-Programs/Data-Analysis/index.html>
Describes and gives information on how to access various types of CMS longitudinal and cross-sectional data.
- ICD-10. https://www.cms.gov/Medicare/Coding/ICD10/index.html?redirect=/ICD10/13_2010_ICD10PCS.asp
Provides information, updates, and resources on the ICD-10 transition.
- Medicare Program Integrity Manual. Section 8.4. <https://www.cms.gov/Regulations-and-Guidance/Guidance/Manuals/Downloads/pim83c08.pdf>
Explains how Medicare contractors use statistical sampling and overpayment estimation in connection with government-initiated claims reviews.
- Medicare and Medicaid Improper Payments Reports. <https://www.cms.gov/Research-Statistics-Data-and-Systems/Monitoring-Programs/Medicare-FFS-Compliance-Programs/CERT/CERT-Reports.html> and <https://www.cms.gov/Research-Statistics-Data-and-Systems/Monitoring-Programs/Medicaid-and-CHIP-Compliance/PERM/PERMErrorRateFindingsandReport.html>
Data-rich sources on the nature and scope of different types of improper payment errors.
- National Correct Coding Initiative Edits. <https://www.cms.gov/Medicare/Coding/NationalCorrectCodInitEd/index.html?redirect=/nationalcorrectcodinited/>
Policy for and background on CMS initiatives to control improper coding in the Medicare program.
- Fraud Prevention Toolkit. <https://www.cms.gov/Outreach-and-Education/Outreach/Partnerships/FraudPreventionToolkit.html>
Provides links to sources of criteria and procedures for health care fraud prevention.
- How to Report Fraud and Suspected Fraud. https://www.cms.gov/medicare-medicicaid-coordination/fraud-prevention/fraudabuseforconsumers/report_fraud_and_suspected_fraud.html
Resources for how to report Medicaid fraud, including a link to a list of contacts for all State Medicaid agencies and State Medicaid Fraud Control Units.

Professional Guidance and Associations

- American Association of Medical Audit Specialists. National Health Care Billing Audit Guidelines. <http://www.aamas.org/news/natl-audits-guidelines.html>
Provides guidelines and processes for health care billing audits.
- American Medical Association. Prepare That Claim: Taking an Active Approach to the Claims Management Revenue Cycle. (2008–2012). <http://www.slideshare.net/RajinikanthDhakshana/ama-prepare-that-claim-taking-an-active-approach-to-the-claims-management-revenue-cycle>
Gives an end-to-end process for claim preparation from the viewpoint of the AMA, along with related checklists and forms.

- American Medical Association. ICD-10 Code Set to Replace ICD-9. <http://www.ama-assn.org/ama/pub/physician-resources/solutions-managing-your-practice/coding-billing-insurance/hipaahealth-insurance-portability-accountability-act/transaction-code-set-standards/icd10-code-set.page>
Offers background information, articles, guidance, and educational resources to assist with implementing the ICD-10 code set.
- American Academy of Family Physicians. Using Peer Review for Self-Audits of Medical Record Documentation. (2000, April). <http://www.aafp.org/fpm/2000/0400/p28.html>
Provides information on and forms for billing audits and using peer reviewers as process participants.
- American Association of Professional Coders. Auditing. <http://www.aapc.com/medical-auditing/>
The criterion source for information about claims coding and related training.
- American Institute of Certified Public Accountants (AICPA). Statements on Auditing Standards. <http://www.aicpa.org/research/standards/auditattest/pages/sas.aspx>
Pronouncements and technical guidance from the Auditing Standards Board, the senior technical body of the AICPA designated to issue pronouncements on auditing matters.

The following organizations may also be sources of useful contacts and information:

- Health Care Compliance Association. <https://www.hcca-info.org/>
- Association of Certified Fraud Examiners. <http://www.acfe.com/>
- National Association of Medicaid Fraud Control Units. <http://www.namfcu.net/>
- National Health Care Anti-Fraud Association. <http://www.nhcaa.org/>
- National Association for Medicaid Program Integrity. <https://nampi.net/>
- National Association of Medicaid Directors. <http://medicaiddirectors.org/>
- Association of Inspectors General. <http://inspectorsgeneral.org/>
- The Institute of Internal Auditors. <https://na.theiia.org/Pages/IIAHome.aspx>
- International Organization of Supreme Audit Institutions. <http://www.intosai.org/news.html>
- American Accounting Association. <http://aaahq.org/>

Questions?

Please direct questions or requests to: MedicaidProviderEducation@cms.hhs.gov

To see the electronic version of this resource guide and the other products included in the “Audit” Toolkit, visit the Medicaid Program Integrity Education page at <https://www.cms.gov/Medicare-Medicaid-Coordination/Fraud-Prevention/Medicaid-Integrity-Education/edmic-landing.html> on the CMS website.

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