

Medicare & Medicaid EHR Incentive Programs

Audit Information

June 13, 2013



Learning Objectives

- Understand the scope of the pre- and post-payment audit program for the Medicare and Medicaid EHR Incentive Programs
- Understand specific documentation requirements for meaningful use objectives under the Medicare EHR Incentive Programs
- Know where to point providers for additional resources

What We CANNOT Do

- ❑ Discuss issues or circumstances related to specific audits of actual providers (e.g., One of my providers failed the audit and shouldn't have . . .)
- ❑ Provide information regarding protocols used by audit contractor (e.g., What raises a “red flag” for auditors?, What information will auditors ask for? ,etc.)
- ❑ Resolve issues related to specific audits—Providers must use the appeals process if they believe they received an incorrect adverse audit finding

Audit Timing

- ❑ Post-payment audits began in July 2012, and will take place during the course of the EHR Incentive Programs

- ❑ CMS began pre-payment audits this year, starting with attestations submitted during and after January 2013
 - Pre-payment audits are in addition to the pre-payment edit checks that have been built into the EHR Incentive Programs' systems to detect inaccuracies in eligibility, reporting, and payment

- ❑ Providers selected for pre or post-payment audits will be required to submit supporting documentation to validate their submitted attestation data

Medicare Audits

- **CMS audit contractor:** Figliozi and Company
- **Affected providers:** Medicare EPs and Dual-Eligible Hospitals
- **How many providers affected:** 5-10% of providers subject to pre/post-payment audits
- **Other Medicare audit details:**
 - Random audits and risk profile of suspicious/anomalous data
 - If a provider continues to exhibit suspicious/anomalous data, could be subject to successive audits
 - In order to ensure robust oversight, CMS will not be making the risk profile public

Medicare Audit Process

1. Figliozi and Company (<http://www.figliozi.com>) will send initial request letter
 - Sample audit letter: <http://www.cms.gov/Regulations-and-Guidance/Legislation/EHRIncentivePrograms/Downloads/SampleAuditLetter.pdf>
2. Letter will be sent electronically from CMS e-mail to e-mail in provider's EHR registration (follow-up by phone and mail, as need)
3. Providers are asked to send documentation as soon as possible.
4. Initial review = desk review

Medicare Audit Determination

- Figliozi and Company will send audit determination letter
- Providers **must** use the appeals process if they believe they received an incorrect adverse audit finding
- CMS and ONC personnel **cannot** intervene in the audit determination process

Medicare Documentation

How long do providers need to save documentation?	What documents should be saved?	What other considerations are there for hospitals?
Documentation to support attestation data for meaningful use objectives and clinical quality measures should be retained for six years post-attestation	Save any electronic or paper documentation that supports attestation, including documentation that supports values you entered in the Attestation Module for clinical	Hospitals should also maintain documentation that supports their payment calculations

It is the provider's responsibility to maintain documentation

Primary Source Documentation

- ❑ Primary source document is usually the report generated by the provider's certified EHR technology

- ❑ Report should contain the following elements:
 - Numerators and denominators for the measures
 - Time period the report covers
 - Evidence to support that it was generated for that provider (e.g., identified by National Provider Identifier (NPI), CMS Certification Number (CCN), provider name, practice name, etc.)

- ❑ Snapshot vs. rolling reports

Additional Documentation

Meaningful Use Objective	Audit Validation	Suggested Documentation
Drug-Drug/Drug-Allergy Interaction Checks and Clinical Decision Support	Functionality is available, enabled, and active in the system for the duration of the EHR reporting period.	One or more screenshots from the certified EHR system that are dated during the EHR reporting period selected for attestation.
Report ambulatory or hospital clinical quality measures	Clinical quality measure data is reported directly from certified EHR systems.	Report from the certified EHR system to validate all clinical quality measure data entered during attestation.

Additional Documentation

Meaningful Use Objective	Audit Validation	Suggested Documentation
Electronic Exchange of Clinical Information	One test of certified EHR technology's capacity to electronically exchange key clinical information to another provider of care with a distinct certified EHR or other system capable of receiving the information was performed during the EHR reporting period.	<ul style="list-style-type: none">• Dated screenshots from the EHR system that document a test exchange of key clinical information (successful or unsuccessful) with another provider of care during the reporting period.• A dated record of successful or unsuccessful electronic transmission (e.g., email, screenshot from another system, etc.).• A letter or email from the receiving provider confirming a successful exchange, including specific information such as the date of the exchange, name of providers, and whether the test was successful.

Additional Documentation

Meaningful Use Objective	Audit Validation	Suggested Documentation
Protect Electronic Health Information	Security risk analysis of the certified EHR technology was performed prior to the end of the reporting period	Report that documents the procedures performed during the analysis and the results. Report should be dated prior to the end of the reporting period and should include evidence to support that it was generated for that provider's system (e.g., identified by National Provider Identifier (NPI), CMS Certification Number (CCN), provider name, practice name, etc.)

Additional Documentation

Meaningful Use Objective	Audit Validation	Suggested Documentation
Drug Formulary Checks	Functionality is available, enabled, and active in the system for the duration of the EHR reporting period.	One or more screenshots from the certified EHR system that are dated during the EHR reporting period selected for attestation.
Generate Lists of Patients by Specific Conditions	One report listing patients of the provider with a specific condition.	Report from the certified EHR system that is dated during the EHR reporting period selected for attestation. Patient-identifiable information may be masked/blurred before submission.

Additional Documentation

Meaningful Use Objective	Audit Validation	Suggested Documentation
<p>Immunization Registries Data Submission, Reportable Lab Results to Public Health Agencies, and Syndromic Surveillance Data Submission</p>	<p>One test of certified EHR technology’s capacity to submit electronic data and follow-up submission if the test is successful.</p>	<ul style="list-style-type: none"> • Dated screenshots from the EHR system that document a test submission to the registry or public health agency (successful or unsuccessful). Should include evidence to support that it was generated for that provider’s system (e.g., identified by National Provider Identifier (NPI), CMS Certification Number (CCN), provider name, practice name, etc.). • A dated record of successful or unsuccessful electronic transmission (e.g, screenshot from another system, etc.). Should include evidence to support that it was generated for that provider (e.g., identified by National Provider Identifier (NPI), CMS Certification Number (CCN), provider name, practice name, etc.). • Letter or email from registry or public health agency confirming the receipt (or failure of receipt) of the submitted data, including the date of the submission, name of parties involved, and whether the test was successful.



Additional Documentation

Exclusions	Audit Validation	Suggested Documentation
Any exclusions claimed	Documentation to support each exclusion to a measure claimed by the provider.	Report from the certified EHR system that shows a zero denominator for the measure or otherwise documents that the provider qualifies for the exclusion.

Audit Resources

Audit materials on the CMS EHR Incentive Programs Webpage :

- [Supporting Documentation for Audits](#)
- [Sample Audit Letter for EPs](#)
- [Sample Audit Letter for Eligible Hospitals & CAHs](#)
- [Audit Overview Fact Sheet](#)

Audit materials available on the Educational Resources page:

<https://www.cms.gov/Regulations-and-Guidance/Legislation/EHRIncentivePrograms/EducationalMaterials.html>