Health Technology Services Presents

MU Audits: 2015 Update

Health Technology Services (HTS), a
department of Mountain-Pacific Quality Health
Foundation

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Presenters for Today

- Deb Anderson, CPHIMS, Health Technology Consultant and Business Relationship Manager
  HTS, Mountain-Pacific Quality Health

- Randy Haight, Manager, State Level Registration and Attestation System for Medicaid EHR Incentives
  Montana Department of Public Health & Human Services

- Sharon Phelps, RN, BSN, CHTS-CP
  Population Health Task Lead
  Quality Innovation Network-Quality Improvement Organization, Mountain-Pacific Quality Health

Agenda

- About HTS

- Meaningful Use and Types of Audits

- Montana State Medicaid EHR Incentives and Audits

- Audit Details

- Recommended Audit Documentation

- Audit Responses

About HTS

- What is a Regional Extension Center?
  - We assist health care facilities with utilizing Health Information Technology (HIT) to improve health care quality, efficiency and outcomes.

- As we wrap up with the REC contract
  - HTS has assisted over 1200 providers and 49 Critical Access Hospitals to reach Meaningful Use
  - HTS ranks 11th in the nation in assisting CAHs reach MU
  - HTS ranks 15th nationally in assisting Priority Primary Care Providers reach MU

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What is Meaningful Use?

▶ The American Recovery and Reinvestment Act of 2009 authorizes the Centers for Medicare & Medicaid Services (CMS) to provide incentive payments to eligible professionals (EPs) and hospitals who adopt, implement, upgrade, or demonstrate **meaningful use** of certified electronic health record (**EHR**) technology.

Audit Documentation Guidance
"If it isn't documented, it didn't happen"

Will You be Audited?

- April 2012 – CMS awarded Figliozzi and Co., of Garden City, NY, a contract to audit payments and compliance with the agency's EHR Incentive Program

- The three-year contract will not exceed $3.13 million

- Any provider or hospital attesting to receive an EHR incentive payment for either the Medicare or Medicaid EHR Incentive Program potentially can be subject to an audit

What is at stake?

- A failed audit results in recoupment of 100% of received incentives for that specific "meaningful use" payment year

Attestation Disclaimer

General Notice

NOTICE: Any person who knowingly files a statement of claim containing any misrepresentation or any false, incomplete or misleading information may be guilty of a criminal act punishable under law and may be subject to civil penalties.

Signature of Eligible Professional

I certify that the foregoing information is true, accurate, and complete. I understand that the Medicare EHR Incentive Program payment I requested will be paid from Federal funds, that by filing this attestation I am submitting a claim for Federal funds, and that the use of any false claims, statements, or documents, or the concealment of a material fact used to obtain a Medicare EHR Incentive Program payment, may be prosecuted under applicable Federal or State criminal laws and may also be subject to civil penalties.

USER WORKING ON BEHALF OF A PROVIDER: I certify that I am attesting on behalf of a provider who has given me authority to act as his/her agent. I understand that both the provider and I can be held personally responsible for all information entered. I understand that a user attesting on behalf of a provider must have an Identity and Access Management system web user account associated with the provider for whom he/she is attesting.

I hereby agree to keep such records as are necessary to demonstrate that I met all Medicare EHR Incentive Program requirements and to furnish those records to the Medicaid State Agency, Department of Health and Human Services, or contractor acting on their behalf.

No Medicare EHR Incentive Program payment may be paid unless this attestation form is completed and accepted as required by existing law and regulations (42 CFR 495.10).

NOTICE: Anyone who misrepresents or falsifies essential information to receive payment from Federal funds requested by this form may upon conviction be subject to fine and imprisonment under applicable Federal laws.

ROUTINE USE(S): Information from this Medicare EHR Incentive Program registration form and subsequently submitted information and documents may be given to the Internal Revenue Service, private collection agencies, and consumer reporting agencies in connection with recoupment of any overpayment made and to Congressional Offices in response to inquiries made at the request of the person to whom a record pertains. Appropriate disclosures may be made to other federal, state, local, foreign government agencies, private business entities, and individual providers of care, on matters relating to entitlement, fraud, program abuse, program integrity, and civil and criminal litigation related to the operation of the Medicare EHR Incentive Program.

DISCLOSURES: This program is an incentives program. Therefore, while submission of information for this program is voluntary, failure to provide necessary information will result in delay in an incentive payment or may result in denial of a Medicare EHR Incentive Program payment. Failure to furnish subsequently requested information or documents to support this attestation will result in the issuance of an overpayment demand letter followed by recoupment procedures.

It is mandatory that you tell us if you believe you have been overpaid under the Medicare EHR Incentive Program. The Patient Protection and Affordable Care Act, Section 6402, Section 1128J, provides penalties for withholding this information.

Agree   Disagree

Other Consequences

- False attestation(s) could also be the basis for liability under the Federal False Claims Act or similar state laws

Audit Types

Medicare Audit	• Focus is on documentation of meeting the MU measures. Conducted by one audit firm - Figliozzi and Company, or other CMS Auditors
Medicaid Audit	• Focus is on documentation of eligibility and volume requirements for Medicaid payments as well the MU measures
OIG audit of a state's Medicaid EHR program	• Focus to ensure that states are correctly validating that hospital meets the Medicaid eligibility and volume requirements

OIG Multi-Year Audits

- OIG announced that multi-year meaningful use audits are coming

- The OIG announced a "random sample" of audits are to be performed nationwide

- Some of the audits may be focused on specific MU measures, like the annual requirement for performance or review of a Security Risk Assessment

OIG Multi-Year Audits

- The financial risk to a practice can suddenly become a multiple of what is was a few short months ago

- Now is a good time to review all those past attestations and make sure your "Book of Evidence" is complete

Poll Questions

Medicaid Audits

- States, and their contractor, will perform audits on Medicaid providers participating in the Medicaid EHR Incentive Program
  ◦ Pre-payment Audits
  ◦ Post-payment Audits

- Randy Haight, Manager

  Level Registration and Attestation System for Medicaid EHR Incentives

  Montana Department of Public Health & Human Services

Montana Medicaid Electronic Health Record Incentive Program

Randy Haight, Not an Auditor

Business and Fiscal Services Division

Prepayment Verification

- Medical License

- Medicaid Enrollment

- Sanctions or Exclusions

- CMS Registration & Attestation

- EHR Certification

- Claims Data, from Medicaid & from Provider

EHR Incentive Attestation Documentation Guide

Filter to display only EH or EP information.

Filter for EH or EP	Category	Source Document	Why	Note	Filename Suggestion
EH & EP	EHR	EHR Certification ID Screen-print	Support current system certification requirement	Screen-print of certification results from ONC CHPL website	Cert
EH & EP	EHR	EHR Vendor Contract	Demonstrate engagement with EHR vendor	If the agreement is lengthy, pare it down to a few relevant pages, including the signature page. Keep the entire contract on file for audit purposes. Redaction is allowed. Same as last year? Please include a recent invoice.	Contract
EH & EP	EHR	EHR Vendor Invoice	Demonstrate ongoing engagement, if the contract began prior to the program year	Copy of a recent vendor invoice. Redaction is allowed.	Invoice

EHR System

- Certification ID screen-print

- Support current system certification requirement

- Suggested filename: *Cert*

EHR Contract

- Vendor Contract
- Demonstrate Engagement
- Include relevant pages & signatures
  - Keep full contract for audit
- Redaction is allowed
- Filename: *Contract*

EHR Invoice

- Recent Invoice
- Demonstrate ongoing engagement
- Redaction allowed
- Suggested filename: *Invoice*

Statement

- Exemption
- 2014 Flexibility Rule
  - CMS identified specific criteria
- PA-led Clinic
  - FQHC, RHC, Tribal

Meaningful Use Measures

- Public Health Registry
  - Engagement
  - Test data

- Security Risk Assessment

- Reports and/or screen-prints

- Correspondence

CDC PHIN MESSAGE QUALITY FRAMEWORK
Release 2.7

Structural Validation Report (IIS_VXU_V04_V1.0_HL7_2.3.1)
6:48:17 PM

Print   Save   Email

Total Number of Errors: 3

Seg #	Seg Seq #	Seg ID	Field Rep	Field #	Comp #
3	1	PD1	1	3	3
5	1	ORC	1	1	NA
9	2	ORC	1	1	NA

Qualifying Patient Volume

- Practice Management Report
- Auditable
  - Detailed report with summary
  - Just detail? Please summarize.
  - System generated summary, if auditable

Medicaid Encounter

- One Medicaid enrolled patient, per provider, per day
  - Usually verified by claims
- An encounter is not always billable . .
  - 1 claim w/multiple visits
  - Other insurance

Multiple Practice Locations?

- Demonstrate 50% + encounters in EHR environment

- Sample format

- Suggested Filename: Location

Eligible Professional(s) Practicing in Multiple Locations & Using Different EHR Systems

Location / Provider	EHR	Provide 1	Provider 2	Provider 3
Location_1	EHR System 1	60%	100%	50%
Location_2	EHR System 2	40%		25%
Location_3	No EHR system			25%
Location_4				

Practice Predominantly?

When including 'other needy patient volume' in FQHC, RHC or Tribal facility . . .

- Start date
- Attestation date
- 6-month period
- if working in another facility, estimated % of encounters

50%

6 months

Possible Audit Risk Factors

- Proximity to patient volume threshold

- Verification of provider encounters

- High percentage of Medicaid patient encounters

- Duplication of patient encounters

- Sanctions or unresolved audit issues

- Length of time in practice

- Size of practice

- EHR certification

- Consistency in MU denominators

- Exclusions

Desk Audit Questionnaire

- Keep records for 6 years
- Source and supporting documents
  - Reports, print-screens
- Correspondence
- Practice at multiple locations
  - Numerators & denominators
- Exclusions?
- Public Health Registries
  - Immunization, labs & syndromic surveillance
- Risk Assessment
- Electronic exchange of clinical data
- Patient access

CMS Resources

- CMS Electronic Health Record Incentive Program:
http://www.cms.gov/EHRIncentivePrograms/

- CMS Registration & Attestation System:
https://ehrincentives.cms.gov/hitech/login.action

- CMS Definition Stage 1 MU> Table of Contents links:
https://www.cms.gov/Regulations-and-Guidance/Legislation/EHRIncentivePrograms/Meaningful_Use.html

- CMS Definition Stage 2 MU> Table of Contents links :
https://www.cms.gov/Regulations-and-Guidance/Legislation/EHRIncentivePrograms/Stage_2.html

Montana Resources

- Provider Outreach Page: http://mt.arraincentive.com/

- Medicaid Provider Info: http://medicaidprovider.mt.gov/

- Public Health Meaningful Use:
  http://dphhs.mt.gov/publichealth/meaningfuluse.aspx

- Secure File Transfer Service:
  https://app.mt.gov/epass/Authn/selectIDP.html

- Medicaid EHR: MedicaidEHR@mt.gov

- Randy Haight, SLR Manager: RHaight@mt.gov, 406.444.1268

Medicaid Provider Enrollment

- Complete or verify Medicaid enrollment well before attesting
- MMIS & CMS Registration and Attestation System must match:
  - Provider NPI & Tax ID
  - Payee NPI & Tax ID
- Incentive payment driven by CMS R&A

MMIS + CMS R&A → State Level Registry
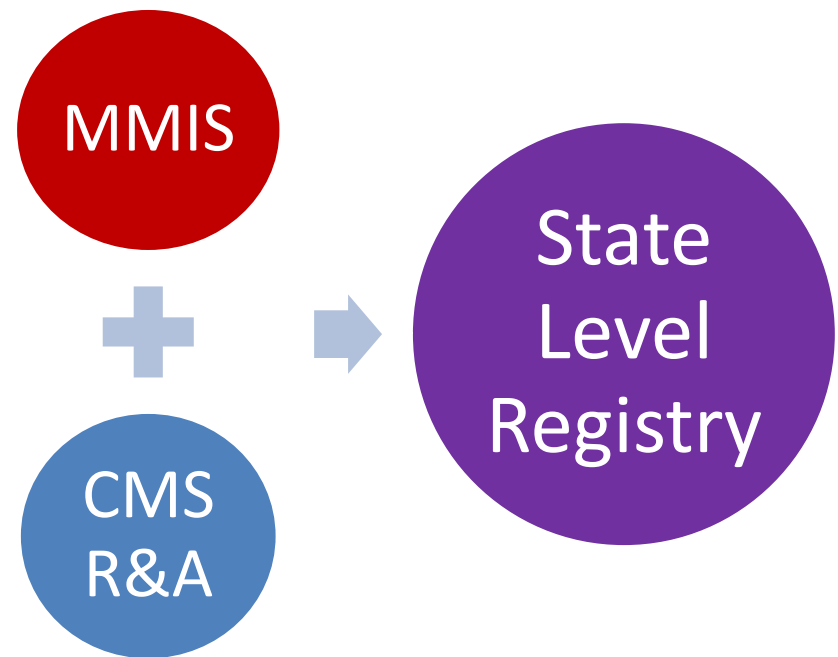
Individual vs Payee/Clinic

Individual NPI
Personal Tax ID (SSN)

Payee/Clinic NPI
Payee/Clinic Tax ID (EIN)

Assign Payment to Clinic

Questions for Randy

MONTANA
DPHHS
Healthy People. Healthy Communities.
Department of Public Health & Human Services

Randy Haight
406-444-1268
rhaight@mt.gov

Audit Details

Sharon Phelps, RN, BSN, CHTS-CP

Population Health Task Lead
Mountain-Pacific Quality Health
Quality Innovation Network-
Quality Improvement Organization

Audit Landscape

- **Research conducted by Health Security Solutions published 11/5/14:**
  - 5,825 EP Pre-payment audits
    - 21.5% failure rate with 7% failed for not using CEHRT and 93% failed for not meeting MU measures
  - 4,780 EP Post-payment audits
    - 24% failure rate with 99% failed for not meeting MU measures
  - 651 EH Post-payment audits
    - 4.7% failure rate

When Can an Audit Occur?

- An audit can occur up to 6 years after attestation

- Auditors are still reviewing 2011-2012 attestations and particularly looking for components not working

- CMS seeks to audit 5-10% of the EPs who attested

What Can Trigger an Audit?

- Inconsistent numerators and denominators

- Exclusions not in line with patient populations

- One provider in a practice failed the audit

- Successive audits if provider continues to report suspicious data

- EHR Vendor with known reporting issues

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The CMS Audit Process

- Initial request letters from Figliozzi & Company are sent electronically to the **email address provided during program registration**

- Initial review conducted using information provided in response to the request

The CMS Audit Process

- If provider is found ineligible their payment will be recouped. **No such thing as almost a MU user.**

- Suggested documentation listed in "EHR Incentive Programs"
  - "Supporting Documentation for Audits"
  - "CMS Audit Tipsheet"

Audit Survival Action Plan

- Assemble a response team – in advance – so you are prepared

- Understand what auditors do and do not want – provide what is requested

- Develop a master file of deliverables

Audit Survival Action Plan

- Index your deliverables with consistent naming convention from year to year

- Keep a copy of the standards in effect for each attestation period

Successful Audit Tips

- Show reference to the rule

- Show EHR vendor logo on reports for each reporting year

- Prepare overview spreadsheet – MU measures versus your measures (hint – your vendor may have this for your CEHRT)

Successful Audit Tips

- Show progress in risk assessments

- Show good faith in communications with patients (timely access, clinical summaries, patient reminders, patient engagement)

Failure Factors

- Ignoring the deadlines

- Providing more than asked for

- Blaming the vendor

- Assuming the auditors can ask for anything – is it truly related to MU?

Documentation Recommended

Source Documents from CEHRT

- The primary documentation that will be requested in all reviews is the **source CEHRT document(s) that the provider used when completing the attestation**

- This document should provide a summary of the data that supports the information entered during attestation

Source Documents from CEHRT

- Ideally, this would be a report from the certified EHR system, but other documentation may be used if a report is not available or the information entered differs from the report

- Providers who use a source document other than a report from the certified EHR system to attest to meaningful use data (e.g., non-clinical quality measure data) should retain all documentation that demonstrates how the data was accumulated and calculated

What Should Source Documentation Include?

- The numerators and denominators for the measures

- The time period the report covers

What Should Source Documentation Include?

- Evidence to support that it was generated for that EP, eligible hospital, or CAH (e.g., identified by National Provider Identifier (NPI), CMS Certification Number (CCN), provider name or practice name)

- Evidence to support that the report was generated by the certified EHR system (e.g., screenshot of the report before it was printed from the system)

Keep Source Documents and Details from the Time of Attestation

- Some CEHRT systems are unable to generate complete reports from a prior time period, CMS suggests that providers download and/or print a copy of the report used at the time of attestation for their records

- Keep **detailed reviews** of any of the measures, including review of medical records and patient records

Documentation for Non-Percentage-Based Objectives

- Not all CEHRT systems currently track compliance for non-percentage-based meaningful use objectives

- These objectives typically require a "Yes" attestation in order for a provider to be successful in meeting meaningful use

Clinical Decision Support Rule

- Audit Validation
  - Functionality is available, enabled and active in the system for the duration of the EHR reporting period

- Suggested Documentation
  - One or more screenshots from the certified EHR system that are dated during the EHR reporting period selected for attestation

- Other options
  - Audit logs
  - Video

Other Screenshot Y/N Measures

- Drug/Drug Interactions
- Drug/Allergy Interactions
- Drug Formulary Checking

EHR Facility Provider Date/Time In MU period
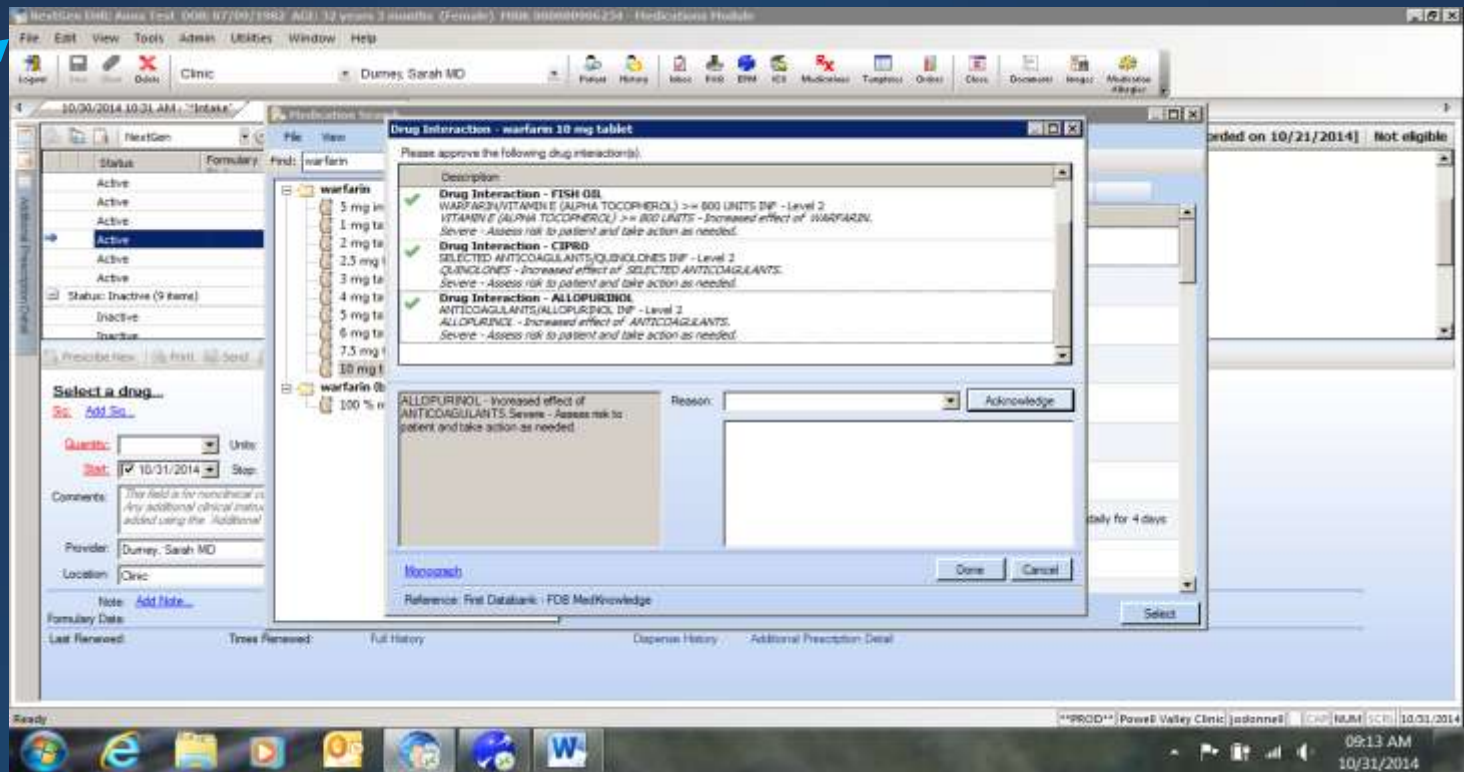
Date/Time In MU period

Protect Electronic Health Information

- Audit Validation
  - Security risk analysis of the certified EHR technology was performed prior to the end of the reporting period

- Suggested Documentation
  - 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 or practice name)

Protect Electronic Health Information

- Notes
  - The Stage 2 measure for Protect Electronic Health Information also requires providers to address encryption/security of data stored in certified EHR technology

  - 2014 Flexibility allows report to be dated outside of the EHR Reporting period but <u>before attestation</u>

Security Risk Assessment

- Conducting a security risk analysis is required when certified EHR technology is adopted in the first reporting year

- In subsequent reporting years, or when changes to the practice or electronic systems occur, a review must be conducted and documented

- Any security updates and deficiencies that are identified in the review should be included in the provider's risk management process and implemented or corrected as dictated by that process

Generate Lists of Patients by Specific Conditions

- Audit Validation
  - More than one report listing patients of the provider with a specific condition

- Suggested Documentation
  - Report with a specific condition that is from the certified EHR system and is dated during the EHR reporting period selected for attestation

Public Health Measures

Immunization Registries Data Submission
Reportable Lab Results to Public Health Agencies
Syndromic Surveillance Data Submission
Reporting Cancer Case Registries
Reporting to Specialized Registries

- Audit Validation
  – Ongoing submission of electronic data using certified EHR technology for the entire EHR reporting period

Public Health Measures

- Suggested Documentation
  - Dated screenshots from the EHR system that document successful submission to the registry or public health agency. 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 or practice name).

  - A dated record of successful electronic transmission (e.g., screenshot from another system). 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 or practice name).

Public Health Measures

- Suggested Documentation
    - Letter or email from registry or public health agency confirming receipt of submitted data, including the date of the submission and name of sending and receiving parties

    - For exclusions to public health reporting objectives, **a letter, email or screenshot from the registry** that demonstrates EP was unable to submit and would therefore qualify under one of the provided exclusions to the objective

Exclusions

- Audit Validation
  - Documentation to support each exclusion to a measure claimed by the provider

- Suggested Documentation
  - Report from the certified EHR system that shows a zero denominator for the measure or otherwise documents that the provider qualifies for the exclusion

CMS Audit Determination

- Upon conclusion of an audit, the provider will receive an Audit Determination Letter from the audit contractor. This letter will inform the provider whether they were successful in meeting meaningful use of electronic health records.

- If, based on the audit, a provider is found not to be eligible for an EHR incentive payment, the payment will be recouped.

- Questions pertaining to audits should be directed to **Peter Figliozzi** at (516) 745-6400 x302, or by email at pfigliozzi@figliozzi.com. Figliozzi and Company's website is **http://www.figliozzi.com/**

MU Audit Resource Links

- [Audit Overview Fact Sheet](#)

- [Stage 2 Supporting Documentation for Audits](#)

Appeals

CMS has an appeals process for EPs, eligible hospitals, and CAHs that participate in the Medicare EHR Incentive Program. Providers may contact the EHR Information Center through a toll free number, 888-734-6433, between 9 a.m. and 5 p.m. EST, Monday through Friday, for general questions on how to file appeals and the status of any pending appeals. States will implement appeals processes for the Medicaid EHR Incentive Program. Medicaid program participants should contact their State Medicaid Agency for more information about these appeals.

Questions

Contact Info

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Sharon Phelps, Mountain-Pacific

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Thank You

MU Audit letter samples

- Sample Audit Letter for EPs
- Sample Audit Letter for Eligible Hospitals & CAHs

February 25, 2013

Dr. John Smith
MD, FAAFP
123 East Blvd
Dallas, Texas 75206

RE: **HITECH EHR Meaningful Use**
Audit Engagement Letter & Information Request

Dear Dr. Smith,

The Centers for Medicare and Medicaid Services (CMS) has contracted with Figliozzi & Company, CPAs P.C.[1] to conduct meaningful use audits of certified Electronic Health Record (EHR) technology as required in Section 13411 of the Health Information Technology for Economic and Clinical Health Act (HITECH Act), as included in Title XIII, Division A, Health Information Technology and in Title IV of Division B, Medicare and Medicaid Health Information Technology of the American Recovery and Reinvestment Act of 2009. The HITECH Act provides the Secretary, or any person or organization designated by the Secretary, the right to audit and inspect any books and records of any person or organization receiving an incentive payment.

This letter is to inform you that you have been selected by CMS for an audit of your meaningful use of certified EHR technology for the attestation period. Attached to this letter is an information request list. Be aware that this list may not be all inclusive and that we may request

Audit Question Examples

Question 1: As proof of use of a Certified Electronic Health Record Technology system, provide a copy of your licensing agreement with the vendor or invoices. Please ensure that the licensing agreements or invoices identify the vendor, product name and product version number of the Certified Electronic Health Record Technology system utilized during your attestation period. If the version number is not present on the invoice/contract, please supply a letter from your vendor attesting to the version number used during your attestation period.

Question 2: Provide the documentation to support the method (Observation Services or All ED Visits) chosen to report Emergency Department (ED) admissions designating how patients admitted to the ED were included in the denominators of certain meaningful use core and menu measures (i.e. an explanation of how the ED admissions were calculated and a summary of ED admissions).

Question 3: For Core Measures #1, 3, 4, 5, 6, 7, 8, 11, & 12, provide the supporting documentation (in either paper or electronic format) used in the completion of the Attestation Module responses (i.e. a report from your EHR system that ties to your attestation).

Please Note: If you are providing a summary report from your EHR system as support for your numerators/ denominators, please ensure that we can identify that the report has actually been generated by your EHR (i.e. your EHR logo is displayed on the report, or step by step screenshots which demonstrate how the report is generated by your EHR are provided.)

Audit Question Examples

Question 4: Core #13- Protect Electronic Health Information: Provide proof that a security risk analysis of the Certified EHR Technology was performed prior to the end of the reporting period (i.e. report which documents the procedures performed during the analysis and the results of the analysis). If deficiencies are identified in this analysis, please supply the implementation plan; this plan should include the completion dates.

Example Hospital Response to Question 4: Attached is the HIPAA Security Risk Analysis report prepared for Example Hospital by the Montana/Wyoming Regional Extension Center.

Audit Question Examples

Question 5: If attested to Menu Set Measures #2, 3, 5, 6, or 7, provide the supporting documentation (in either paper or electronic format) used in the completion of the Attestation Module responses (i.e. a report from your EHR system that ties to your attestation).

Please Note: If you are providing a summary report from your EHR system as support for your numerators/ denominators, please ensure that we can identify that the report has actually been generated by your EHR (i.e. your EHR logo is displayed on the report, or step by step screenshots which demonstrate how the report is generated by your EHR are provided.)

If attested to Y/N Menu Set Measures #4, 8, 9, or 10, please supply supporting documentation