Meaningful Use Audits

Bruce Wacker
Executive Director of Customer and Regulatory Services
Adventist Health System

Mike Hourigan
Director, Regulatory Consulting
Cerner Corporation
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You may contact us at scottsdale@scottsdaleinstitute.org / 952.545.5880.
Agenda

- Mike Hourigan
  - Audit Overview
  - Typical Challenges
  - Attestation Readiness Reviews (Mock Audits)
- Bruce Wacker
  - AHS Meaningful Use Status
  - AHS Audit History (to date)
  - Notification of Audit
  - Requested Documentation
  - Responding to the audit request
  - Additional Requests for information
  - Audit Outcomes
  - Lessons Learned
Stage 1 -- Audits are Occurring!

Overview

- Medicare (Figliozzi & Company)
  - Proof of possession of certified EHR for all objectives
    - ONC EHR ID
    - Vendor agreements/contracts
  - Proof of method used – Observation or All ED
  - Proof of Core attestation including Y/N objectives
  - Proof of Menu attestation including Y/N objectives
- Medicaid (Multiple auditing agencies)
  - AIU Audits
    - Medicaid Patient Volume
  - Similar to Medicare Audit if not AIU
- OIG (Not MU audits...per se)
  - Narrative of how data is entered into EHR system
  - Narrative of how EHR interacts with other systems (billing, ledger, etc.)
  - Hospital’s charging practices before and after implementation
Stage 1 Audits – Security Risk Analysis

- The most common problem area discovered by auditors centers on the security risk analysis objective, which is also a requirement under the HIPAA Security Rule.
- The common deficiencies cited for this objective are:
  - Incomplete assessments, i.e., assessments not accounting for new technology or outdated assessments
  - Lack of an assessment

- Objective
  - Conduct or review a security risk analysis per 45 CFR 164.308(a)(1) of certified EHR technology and implement security updates and correct identified security deficiencies as part of its risk management process
  - 45 CFR 164.308 (a)(1)
    - Conduct an accurate and thorough assessment of the potential risks and vulnerabilities to the confidentiality, integrity, and availability of electronic protected health information held by the covered entity
Robert Anthony, deputy director of the Health IT Initiatives Group at CMS’ Office of e-Health Standards and Services, stated that CMS will audit approximately 5% of all meaningful use program participants through pre-payment and post-payment audits.

- There will be roughly the same amount of pre-payment audits as post-payment audits.
- Most of the audits will be desk audits, but there could be on-site audits as well.
- Selections will be made both randomly and also based on protocols that identify suspicious or anomalous attestation data.
Dear Doctor:

The Centers for Medicare and Medicaid Services (CMS), CPAs P.C. to conduct meaningful use (EHR) technology as required in Section 13411 Economic and Clinical Health Act (HITECH Act) Information Technology and in Title IV of EMIT Technology of the American Recovery and user has the right to audit and inspect any books and records to support the prepayment audit for incentive payment.

This letter is to inform you that you have been selected for a meaningful use of certified EHR technology for next quarter. As part of your incentive payment will be subject to an audit. Attached to this letter is an information request form inclusive and that we may request additional information.

**PART I - GENERAL INFORMATION**

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.

**PART II - CORE SET OBJECTIVES / MEASURES**

2. 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.)

3. 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.)
Attestation Readiness Review

- 3 Weeks
- On site 1 day to conduct readiness review
- Conduct onsite meeting to review each Meaningful Use objective
  - Review configuration of functional reports
  - Review results of measurable objectives
  - Review system workflow to achieve objective
  - Review interpretation made for objectives
  - Evaluate audit documentation
- Review data elements required for attestation
- Identify areas of risk
- Deliver Final Report
<table>
<thead>
<tr>
<th>Action Item Owner</th>
<th>• Who will ultimately own each objective?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certified Solution</td>
<td>• Is the technology being used in a certified manner?</td>
</tr>
<tr>
<td>Stated Objective</td>
<td>• Represents the overall goal or intent and will be what you are ultimately attesting to.</td>
</tr>
<tr>
<td>Measure</td>
<td>• The method to validate use of the objective. It does not always directly align with intent but identifies a measureable component of the objective.</td>
</tr>
<tr>
<td>Interpretation</td>
<td>• Organizational decisions on what interpretation to use. These all need to be assessed on a risk continuum.</td>
</tr>
<tr>
<td>Underlying Policy and Process</td>
<td>• Objectives may call for a defined policy and process for maintaining a certain level of discipline and compliance.</td>
</tr>
<tr>
<td>Defensible Position/Audit Strategy</td>
<td>• Include proactive documentation on defending positions.</td>
</tr>
</tbody>
</table>
Contact Information – mhourigan@cerner.com
Meaningful Use Audits

Bruce Wacker
Bruce.Wacker@ahss.org
Executive Director of Customer and Regulatory Services
Topics

• AHS Meaningful Use Status
• AHS Audit History (to date)
• Notification of Audit
• Requested Documentation
• Responding to the audit request
• Additional Requests for information
• Audit Outcomes
• Lessons Learned
# AHS Meaningful Use Status

<table>
<thead>
<tr>
<th>Hospitals</th>
<th>FFY 2011 Attestations</th>
<th>FFY 2012 Attestations</th>
<th>FFY 2013 Attestations</th>
<th>FFY 2014 Attestations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medicare</td>
<td>Stage 1 CCNs=25 Facilities=34</td>
<td>Stage 1 CCNs=28 Facilities=37</td>
<td>Stage 1 CCNs=29 Facilities=38</td>
<td>Stage 2 (Apr 2014) CCNs=28 Facilities=37</td>
</tr>
<tr>
<td>Medicaid</td>
<td>AIU CCNs=28 Facilities=37</td>
<td>MU CCNs=28 Facilities=37</td>
<td>MU CCNs=29 Facilities=38</td>
<td>MU CCNs=29 Facilities=38</td>
</tr>
</tbody>
</table>
## AHS Meaningful Use Status

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Medicare</strong></td>
<td><strong>Stage 1</strong> 108 (yr 1)</td>
<td><strong>Stage 1</strong> 108 (yr2) 141 (Yr 1)</td>
<td><strong>Stage 1</strong> 108 (yr 3) 141 (yr 2) 125 (yr 1)</td>
<td><strong>Stage 1</strong> 125 (yr2)</td>
</tr>
<tr>
<td></td>
<td>108</td>
<td>249</td>
<td>374+</td>
<td>249</td>
</tr>
<tr>
<td><strong>Medicaid</strong></td>
<td><strong>AIU</strong> 32</td>
<td><strong>AIU</strong> 23</td>
<td><strong>MU</strong> 55</td>
<td><strong>MU</strong> 55</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Medicare: Stage 1, Stage 2 (Apr 2014)
- Medicaid: AIU 32, MU 55
## AHS Audit History to date

<table>
<thead>
<tr>
<th>Hospital 1*</th>
<th>Type/Attestation Year</th>
<th>Attestation Date</th>
<th>Notice Date</th>
<th>Determination Date/ Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hospital 1*</td>
<td>Medicare, Post Payment, 2011</td>
<td>10/7/11</td>
<td>10/16/12</td>
<td>Passed 1/21/13</td>
</tr>
<tr>
<td>Hospital 2</td>
<td>Medicare, Post Payment, 2011</td>
<td>12/29/11</td>
<td>10/26/12</td>
<td>Passed 3/13/13</td>
</tr>
<tr>
<td>EP 1</td>
<td>Medicare, Post Payment, 2011</td>
<td>2/28/12</td>
<td>12/11/12</td>
<td>Passed 5/20/13</td>
</tr>
<tr>
<td>EP 2</td>
<td>Medicare, Post Payment, 2011</td>
<td>2/29/12</td>
<td>12/18/12</td>
<td>Passed 5/20/13</td>
</tr>
<tr>
<td>EP 3</td>
<td>Medicare, Post Payment, 2011</td>
<td>2/29/12</td>
<td>12/18/12</td>
<td>Passed 5/22/13</td>
</tr>
<tr>
<td>EP 4</td>
<td>Medicare, Post Payment, 2011</td>
<td>2/28/12</td>
<td>12/16/12</td>
<td>Passed 5/22/13</td>
</tr>
<tr>
<td>EP 5</td>
<td>Medicare <strong>Pre-Payment</strong>, 2012</td>
<td>1/21/13</td>
<td>3/12/13</td>
<td>Pending</td>
</tr>
<tr>
<td>Hospital 3</td>
<td>Medicaid AIU, Post Payment, 2011</td>
<td>9/30/11</td>
<td>5/24/2013</td>
<td>Pending</td>
</tr>
</tbody>
</table>

* Indicates that an on site was included
Audit Notification

• Email and Attachment from Figliozzi and Company.
  – For Hospitals, request came to CFO as primary contact for the TIN
  – For EPs, request came to Provider and TIN primary contact.
  – Create awareness of audit notifications
Audit Notice

From: Figliozzi, Peter J.(CMS/CTR)
Sent: Monday, October 15, 2012 8:52 PM
To: CFO E Mail Address
Subject: HOSPITAL NAME HITECH EHR Meaningful Use Audit Notification
CFO NAME:

Your facility has been selected by CMS for a HITECH EHR Meaningful Use Audit. We are the CMS Contractor authorized to perform the audit. Please see the attached documents.

Your login name and password for our secure web portal will be sent via email in the next couple of days.

Sincerely,

Peter Figliozzi CPA, CFF, FCPA
Figliozzi & Company CPAs P.C.
585 Stewart Avenue
Suite 416
Garden City, NY 11530
(516) 745-6400 ext. 302
Centers for Medicare and Medicaid Services
Document Request List - Eligible Hospitals

Medicare Electronic Health Record (EHR) Incentive Program

Organizational:

EHR Certification Number:

EHR Reporting Period Start Date:

EHR Reporting Period End Date:

Please provide all of the documents listed below by the due date. The Eligible Hospital (EH) or Critical Access Hospital (CAH) should complete Column C. The auditor will complete Column D.

(A) Item Number

(B) Requested Documents

(C) For Completion by the EHR/CAH

(D) For Completion by Auditor

Date Sent to Auditor

Method of Delivery (Uploaded, etc.)

Initial Request Date

2nd Request Date

Date Received

PART 1 - GENERAL INFORMATION

1. As proof of possession of a certified Electronic Health Record technology system, provide a copy of the Office of the National Coordinator of Health Information Technology (ONC) certification as well as licensing agreements with the vendor or invoices from the time the system was purchased.

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 care and measures (i.e. an explanation of how the ED admissions were calculated and a summary of ED admissions).

3. Provide a narrative of how the data is entered into the Electronic Health Record technology system.

4. Provide a narrative of how your Electronic Health Record technology system interacts with other hospital systems (i.e. billing, enterprise ledger, etc.)

5. Provide the hospital’s charging practices before and after implementation of the Electronic Health Record technology system.

6. During our field audit we request that you conduct a demonstration of your Electronic Health Record technology system.

Proof of Possession

Ed vs. Observation Method

Data Entry-(On Site Only)

Interfaces

Charging Practices

System Demo
### Core Measure: Attestation Documentation
Compliance Reports
Documents describing Y/N

<table>
<thead>
<tr>
<th>Part II - Core Set Objectives / Measures</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
</tr>
<tr>
<td><strong>Please Note:</strong> If you are providing a summary report from your EHR system as support for your numerator/denominator, 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.)</td>
</tr>
<tr>
<td>To support Y/N attestation measures, please supply documentation such as screenshots from your EHR system.</td>
</tr>
</tbody>
</table>

### Menu Measure: Attestation Documentation
Compliance Reports
Documents describing Y/N

<table>
<thead>
<tr>
<th>Part III - Menu Set Objectives / Measures</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
</tr>
<tr>
<td><strong>Please Note:</strong> If you are providing a summary report from your EHR system as support for your numerator/denominator, 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.)</td>
</tr>
<tr>
<td>To support Y/N attestation measures, please supply documentation such as screenshots from your EHR system.</td>
</tr>
</tbody>
</table>
Requested Documentation

• Read the audit documentation carefully as the requested information may vary slightly from audit to audit.
• Make note of the “due date” (typically 2-3 weeks from notice date)
• Rarely the audit request may indicate the need for an on site visit. If this occurs:
  – Be prepared to demonstrate how data is entered for each objective in a non production system.
  – Be prepared to provide a tour of key hospital areas showing EHR in use.
<table>
<thead>
<tr>
<th>Requested</th>
<th>Provided</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proof of Possession Documentation</td>
<td>Contract schedules, invoices (redacted), Vendor Letter</td>
</tr>
<tr>
<td>Attestation Documentation</td>
<td>Attestation process screen shots, also available as a download from CMS.gov.</td>
</tr>
<tr>
<td>Compliance Reports</td>
<td>Compliance reports and Quality Measure Reports for period of audit (original used to complete attestation)</td>
</tr>
<tr>
<td>Documentation of Yes/No objectives</td>
<td>A document explaining how you met the Yes/No objectives. Include workflow description with screen shots. If possible, provide an internally developed report that shows the functionality was enabled during the entire reporting period. Ex. # of Drug/Drug interactions fired per day for reporting period. Letters/emails from testing partners or public health agencies.</td>
</tr>
</tbody>
</table>
## Initial Information Requested/Provided

<table>
<thead>
<tr>
<th>Requested</th>
<th>Provided</th>
</tr>
</thead>
<tbody>
<tr>
<td>Documentation of ED or Observation Services Method</td>
<td>Documented description of how qualifying patients are identified</td>
</tr>
<tr>
<td>*Narrative of how information is entered into EHR</td>
<td>Provided a brief document identifying basic EHR components used.</td>
</tr>
<tr>
<td></td>
<td>Also provided a demo during on site.</td>
</tr>
<tr>
<td>*Narrative of how EHR interacts with other Hospital Systems</td>
<td>Provide System Interface Schematic</td>
</tr>
<tr>
<td>*Narrative of charging practices before/after EHR</td>
<td>Provided a brief text summary of differences in charge processes.</td>
</tr>
<tr>
<td>*System Demonstration</td>
<td>Provided a demo that addressed all objectives</td>
</tr>
</tbody>
</table>

*Typically related to on site audit only*
EP Only

• Documentation that 80% of patients seen were seen using the EHR
• Documentation of multiple practice locations
Email the auditor and involved parties as each upload is completed including a list of what has been uploaded.
Self Audit

• Check values in attestation against Compliance Reports and Quality Measure Reports.
  – *Document discrepancies or missing reports*
  – *You may chose not to provide these until asked*

• Look for consistent denominators for unique patient objectives.
  – *Document why there are discrepancies.*
  – *You may chose not to provide these until asked*

• Prepare a document for each “Yes/No” objective.
  – *Including workflow and screen shots of system configuration screens.*
  – *If possible internally developed reports may help support that the solution was “on” during the reporting period.*

• Make sure you can prove possession before the 1st day of your reporting period.

• Have proof of Public Health and Key Clinical exchange testing.

• Have proof of Security Risk Assessment prior to reporting period end date.
## Challenges

<table>
<thead>
<tr>
<th>Challenge</th>
<th>Mitigation Documentation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Clerical Errors in Attestation</strong></td>
<td>Provided reports showing MU compliance was achieved and indicated that there was a clerical error during attestation.</td>
</tr>
<tr>
<td>• Data from report entered on wrong objective during attestation.</td>
<td></td>
</tr>
<tr>
<td><strong>Missing Reports</strong></td>
<td>Reran reports and documented reasons for any discrepancies.</td>
</tr>
<tr>
<td>• Reports used for attestation were not retained. Rerun reports showed small variances</td>
<td></td>
</tr>
<tr>
<td><strong>Inconsistent Denominators</strong></td>
<td>Documented reasons for discrepancies</td>
</tr>
<tr>
<td>• For unique patient objectives (with no age restrictions) denominators varied slightly due to multiple report run dates.</td>
<td></td>
</tr>
</tbody>
</table>
Additional Requests

• It is common to be asked to provide additional information.
• In almost every case an additional vendor letter to confirm possession of certified code was requested.
• In some cases clerical errors were identified by the auditors.
• Additional documentation was requested on some of the Yes/No attestations.
Lessons Learned

• Determine and communicate an audit notification process.
• Meet with appropriate internal parties and plan for audit response.
• Keep a log of each activity related to the audit. (especially if you have multiple audits)
• Provide auditor with specific contact list for all audit correspondence. Make sure core team is in on all communications.
• Organize provided documentation when uploading to portal.
• Submit ONLY what is requested (no more / no less)
• Expect requests for additional information
• Be patient (this process takes a long time)
Questions?
Extending the healing ministry of Christ