THE INEVITABLE…
GOVERNMENT AUDITS

Avoiding penalties, repayment, and debt collection

The preparation and response processes can help you evaluate and mature your organization’s readiness to respond when that audit letter arrives. Right now, the audits are for the EHR Incentive Program (Meaningful Use), but audits are anticipated to increase as additional federal programs are introduced, such as MACRA.

**PREPARATION PROCESS**
- **STORE**
  - Keep all evidence for attestations and audit responses for six years
  - Store evidence and audit responses for each attestation (6 years)
- **CENTRALIZE**
  - Centralize access using a secure repository and verify attestation evidence is archived
- **PROTECT**
  - Protect documentation with patient health information (PHI)
- **MONITOR**
  - Track changes to certified electronic health record technology (CEHRT) and hospital identifiers required for audit response
- **IMPROVE**
  - Conduct a post attestation review at the end of each reporting period
  - Document exceptions per attestation for future audit reference

**RECEIVE**
- Notify Audit Response Team immediately of audit notification
- Conduct first team meeting within 48 hours
- Review audit request
- Confirm point of contact with the auditor and contact details for audit team members
- Review preliminary analysis

**SCHEDULE**
- Confirm role receiving audit notifications and team for audit response
- Review audit request as team ASAP to estimate need for extension and priorities
- Response Plan

**COMMUNICATE**
- Communicate with the auditor and audit submission
- Determine who communicates with subject matter experts
- Review specific evidence
- Review specific evidence with subject matter experts

**CONSULT**
- Ensure Audit Response Team has secure working folders and document sharing processes
- Manage audit documents in a secure centralized location
- Manage audit as a project – track status, confirm responsibilities
- Sign off final audit submission as a team

**SECURE**
- Protect documentation with patient health information (PHI)
- Identify PHI in file/folder names and manage this evidence securely
- Lower Risk

**TRACK**
- Track changes to certified electronic health record technology (CEHRT) and hospital identifiers required for audit response
- Conduct a quality review of the final submission to confirm addressing auditor’s request
- Confirm responsibilities for final steps of audit submission, audit follow-ups and audit determination

**REVIEW**
- Monitor and track audit response process for audit challenges and deadline requirements
- Conduct a quality review of the final submission to confirm addressing auditor’s request
- Confirm responsibilities for final steps of audit submission, audit follow-ups and audit determination

**CONFIRM**
- Confirm point of contact with the auditor and contact details for audit team members
- Review evidence with clinical measures, CEHRT, security risk analysis, financials and eligibility subject matter experts
- Review specific evidence with subject matter experts

**DOCUMENT**
- Manage audit documents in a secure centralized location
- Manage audit as a project – track status, confirm responsibilities
- Sign off final audit submission as a team
- Confirm audit response submission steps and roles/responsibilities
- Follow-ups
- Track status of audits and archive the audit response, audit follow-ups and audit determination

**LESSONS LEARNED**
- Develop organizational understanding of CMS audit guidelines and interpretations
- Conduct mock audits to uncover obstacles and improve audit response readiness
- Develop quality review checklists and templates
- Use audit lessons learned to strengthen MU evidence collection
- Be informed about federal and state level MU audit differences
- Take the time to be prepared and avoid the fire drill

**BACKGROUND**
- Audit types have grown in complexity as the EHR incentive program has progressed
- The number of successful Tenet Medicare and Medicaid audit responses*
- CMS Medicare
  - Focus: Attestation Evidence
  - Timeline: 2 weeks
  - Determination to Attester
- CMS Medicare
  - Focus: HITECH MAC
  - Timeline: 2 weeks
  - Determination to Attester
- CMS Medicaid
  - Focus: Eligibility, Financials, CEHRT, Security
  - Timeline: 2 weeks
  - Determination to State
- Medicaid
  - Focus: Eligibility, Financials, CEHRT, Security
  - Timeline: 2 weeks
  - Determination to Attester

*Federal FYI 2011-2014. Ensuring retention of incentive payments