



## MEANINGFUL USE AUDITS

Any provider who received an electronic health record (EHR) incentive payment for either the Medicare EHR Incentive Program or the Medicaid EHR Incentive Program may be subject to an audit. The Centers for Medicare and Medicaid Services (CMS) contracted Figliozi & Company to perform Meaningful Use (MU) audits and the first round of audit letters went out in July 2012. (LA Medicaid uses Myers & Stauffer, LLC)



Providers can be audited by CMS up to six years following attestation, so it's recommended that practices keep audit-ready files available for each year that each individual provider attests for an EHR Incentive payment. Providers selected for a CMS audit will only have approximately two weeks to collect and submit documentation. See attached sample audit letter from Figliozi & Company.

The Office of Inspector General (OIG) has also begun to audit physicians' compliance with the MU EHR incentive program. The OIG audits are similar to the MU audits being conducted by CMS' contractor Figliozi and Company, however, the OIG MU audits differ in several significant ways (Source: April 13, 2015 issue of Part B News):



- The OIG is looking at only whether the physician has met certain measures, whereas Figliozi reviews all of the measures for compliance. It appears that the OIG is most focused on computerized physician order entry; protection of electronic patient protected health information, which includes conducting a security risk analysis; and several menu items, such as medication reconciliation, patient reminders and transition-of-care summaries.
- The OIG is looking at multiple years at once, so more dollars are at risk for an individual provider who fails the OIG audit. Figliozi looks at a single attestation year at a time.
- The OIG allows providers 30 days to respond to document requests; Figliozi's deadlines are shorter.

Because the OIG's audits are being conducted via a nationwide random sample, it's possible that a provider could be audited by both the OIG and Figliozi. The OIG also may be tougher on providers than Figliozi. CMS wants to show that meaningful use is successful and wants to justify their pay out. The OIG is less concerned about the success of the program. (Source: April 13, 2015 issue of Part B News)

According to CMS, there is no all-inclusive list of supporting documents they may require, as the level of the audit review may depend on a number of factors. However, CMS clearly states that the primary documentation that will be requested in all reviews is the source document(s) the provider used when completing the attestation.

Here are some things that may be required in case of a MU audit by either the OIG or CMS:

- ONC-ATCB Certification Documentation from the Office of the National Coordinator (ONC) for Health IT showing that the provider used a certified EHR system for MU attestation.
- Supporting documentation used by the provider to attest for the core set of MU criteria.
- Supporting documentation used by the provider to attest for the menu set of MU criteria.



Here are some other important notes to remember when preparing for a MU audit:

- Core: If the Eligible Provider (EP) practices in more than one site/location that has Certified EHR Technology (CEHRT), the numerators and denominators from the core measures used for attestation need to include the patient records from both/all CEHRTs and any patient records maintained in paper or noncertified EHR for the relevant measures.  
[For further guidance on calculating numerators and denominators from multiple locations, refer to CMS FAQ 3609.](#)
- Menu: EPs who do not have the same menu objectives implemented across each of their practice locations equipped with CEHRT may attest to the five menu objectives that represent the greatest number of their patient encounters. For measures that utilize a percentage threshold, they can limit the denominator to the location or locations that pursued that menu objective.  
[Medicare and Medicaid EHR Incentive Program – Stage 2 – Final Rule p. 53981](#)
- Clinical Quality Measures CQMs: If an EP has greater than 50% of their clinical activity at one site, the EP can include only CQM data from the site where they see > 50% of their patients.  
[CQM Q&A Question 50](#)
- All certified modules or EHRs that were available at a practice(s) at the start of the EHR reporting period, must be added to the cart on the ONC Certified Health IT Product List (CHPL) website to generate an accurate CMS EHR Certification ID for the EP. Include a screenshot of the CHPL webpage with the certification ID in the audit file.
- All percentage-based reports generated from the EHR must identify that the report was generated by the EHR (i.e. EHR logo is displayed on the report or step-by-step screenshots demonstrate how the report is generated by the EHR).
- All claimed exclusions must also have supporting documentation.

MEDDATA/MEDTRON encourage practices to document **ALL** encounters via their EHR. Providers should maintain accurate records to ensure all measure requirements are captured and each provider is passing the minimum requirements to attest to MU. Refer to our EHR website for User Guides to assist in correctly reporting MU measures ([www.medtronsoftware.com](http://www.medtronsoftware.com)) via **MEDEHR**.



### Resources:

Centers for Medicare and Medicaid Services (CMS) Registration & Attestation: <http://www.cms.gov/Regulations-and-Guidance/Legislation/EHRIncentivePrograms/RegistrationandAttestation.html>

HealthInfoNet, CMS Audits for Meaningful Use: What You Need to Know:

<http://www.hinfonet.org/files/resources/CMS%20Audits%20for%20Meaningful%20Use%20%283%29.doc>

Contact Software Support for assistance or any questions via:

From **MEDPM** or **MEDEHR** Sign On screens, double click on 'support@medtronsoftware.com' to compose an email to the Software Support Dept.

-OR-

Phone: (985) 234-0599 (local)  
(800) 978-0599 (toll free)

-OR-

Fax: (985) 234-0609

Sample Audit Letter from Figlioizzi & Company:



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 Figlioizzi & Company, CPAs P.C.<sup>1</sup> 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 additional information necessary to complete the audit.

<sup>1</sup> Please feel free to contact the EHR Information Center at 1-888-734-6433 or log onto the CMS EHR Website at <http://www.cms.gov/Regulations-and-Guidance/Legislation/EHRIncentivePrograms/Attestation.html#10>.

