AUDITS		
FAQ Number	Question	Answer
3677	Will Promoting Interoperability Payments be subject to audits under OMB Circular A-133?	Incentive payments made to eligible professionals, eligible hospitals and critical access hospitals under the Medicare and Medicaid Promoting Interoperability Programs are not subject to audit under OMB Circular A-133. However, these payments are subject to audit by the Promoting Interoperability Programs. Federal funding received by states following CMS approval of their Health Information Technology Planning Advance Planning Documents (HIT PAPDs) and Health Information Technology Implementation Advance Planning Documents (HIT IAPDs) for the planning and implementation of Medicaid Promoting Interoperability Programs is subject to audit under OMB Circular A-133. Federal funding that states receive to disburse as Medicaid Promoting Interoperability payments is also subject to audit under OMB Circular A-133. Additional guidance on how OMB Circular A-133 applies to the Medicare and Medicaid Promoting Interoperability Programs is available at http://www.cms.gov/Regulations-and-Guidance/Legislation/EHRIncentivePrograms/Downloads/OMB_Circular_-A-133_Guidance_EHR_Incentive_Programs.pdf.
6097	I entered numerator and denominator information during my Medicare Promoting Interoperability Program attestation from my certified EHR technology, but subsequently discovered that the method of calculation included in the software was flawed. The software vendor has updated the reports. If CMS audits me, will I be held responsible for the difference between what I reported and what the updated software calculates?	CMS does not plan to conduct an audit to find providers who relied on flawed software for their attestation information. We realize that providers relied on the software they used for accuracy of reporting, and we believe that most providers who were improperly deemed meaningful users would have met the requirements of the Promoting Interoperability Programs using the updated certified EHR technology.
7711	Will the Centers for Medicare and Medicaid Services (CMS) conduct audits as part of the Medicare and Medicaid Promoting Interooperability Programs?	Any provider attesting to receive a Promoting Interoperability payment for either the Medicare or Medicaid Promoting Interoperability Program potentially can be subject to an audit. Here's what you need to know to make sure you're prepared: Overview of the CMS Promoting Interoperability Programs Audits • All providers attesting to receive an Promoting Interoperability payment for either the Medicare or Medicaid Promoting Interoperability Programs should retain ALL relevant supporting documentation (in either paper or electronic format) used in the completion of the Attestation Module responses. Documentation to support the attestation should be retained for six years post-attestation. Documentation to support payment calculations (such as cost report data) should continue to follow the current documentation retention processes. • CMS, and its contractors, will perform audits on Medicare and dually-eligible (Medicare and Medicaid) providers. • States, and their contractors, will perform audits on Medicaid providers. • CMS and states will also manage appeals processes. Preparing for an Audit • To ensure you are prepared for a potential audit, save the electronic or paper documentation that supports your attestation. Also save the documentation that supports the values you entered in the Attestation Module for Clinical Quality Measures (CQMs). Hospitals should also maintain documentation that supports their payment calculations. • Upon audit, the documentation will be used to validate that the provider accurately attested and submitted eCQMs, as well as to verify that the incentive payment was accurate. Details of the Audits • There are numerous pre-payment edit checks built into the Promoting Interoperability Programs' systems to detect inaccuracies in eligibility, reporting, and payment. • Post-payment audits will also be completed during the course of the Promoting Interoperability Programs. • If, based on an audit, a provider is found to not be eligible for an Promoting Interoperability payment, the payment will be recouped. • CMS has an appeals process for eligible professionals, eligible hospitals, and critical access hospitals that participate in the Medicare Promoting Interoperability Program. • States implement appeals processes for the Medicaid Promoting Interoperability Program. For more information about these appeals, please contact your State Medicaid Agency. What information should an eligible professional, eligible hospital, or critical access hospital participating in the Medicare or Medicaid Promoting Interoperability Programs maintain in case of an audit? An audit may include a review of any of the documentation needed to support the information that was entered in the attestation. The level of the audit review may depend on a number of factors, and it is not possible to include an all-inclusive list of supporting documents. The primary documentation that will be requested in all reviews is the source 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. 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. This summary document will be the starting point of most reviews and should include, at minimum: • The numerators and denominators for the measures • The time period the report covers • Evidence to support that it was generated for that eligible professional, eligible hospital, or critical access hospital. Although the summary document is the primary review step, there could be additional and more detailed reviews of any of the measures, including review of medical records and patient records. The provider should be able to provide documentation to support each measure to which he or she attested, including any exclusions claimed by the provider. A few examples of additional support are as follows: • Drug-Drug/Drug-Allergy Interaction Checks and Clinical Decision Support – Proof that the functionality is available, enabled, and active in the system for the duration of the EHR reporting period. • Protect Electronic Health Information – Proof that a security risk analysis of the certified EHR technology was performed during the calendar year (e.g., report which documents the procedures performed during the analysis and the results). • Electronic Prescribing and Drug Formulary Checks – Proof that the functionality is available, enabled, and active in the system for the duration of the EHR reporting period. • Public Health Reporting – Screenshots from the EHR system or other documentation that document the Active Engagement Option to which the EP attested. Alternately, a letter or email from registry or public health agency confirming the EP is in the process of testing and validation or is successfully submitting production data. • Exclusions – Documentation to support each exclusion to a measure claimed by the provider. For Medicare eligible professionals and for hospitals that are eligible for both Medicare and Medicaid Promoting Interoperability payments - When a provider is selected for an audit, they will receive an initial request letter from the audit contractor. The request letter will be sent electronically by the audit contractor from a CMS email address and will include the audit contractor's contact information. The email address provided during registration for the Promoting Interoperability Program will be used for the initial request letter. The initial review process will be conducted at the audit contractor's location, using the information received as a result of the initial request letter. Additional information might be needed during or after this initial review process, and in some cases an on-site review at the provider's location could follow. A demonstration of the EHR system could be requested during the on-site review. A secure communication process has been established by the contractor, which will assist the provider to send any information that could be considered sensitive. Any questions pertaining to the information request should be directed to the audit contractor. States will have separate audit processes for their Medicaid Promoting Interoperability Program. For more information about these audit processes, please contact your State Medicaid Agency.