

Compliance Risks and Hot Topics – Prepare for Electronic Health Record Attestation Audit

Background

The [HITECH Act of 2009](#) was first created to promote the adoption and meaningful use of electronic health records and other health information technology by a combination of financial incentives and adjustments. Since that time, billions of dollars have been paid to physicians, hospitals and other eligible healthcare providers that have attested to the [meaningful use of certified technology](#).

Unfortunately, the Centers for Medicare and Medicaid Services (CMS) also indicated, “Any provider attesting to receive an EHR incentive payment for either the Medicare or Medicaid EHR Incentive Program potentially can be subject to an audit.”

Auditor

In 2012, CMS contracted with the New Jersey accounting firm [Figliozi and Company](#) that specializes in auditing healthcare facilities for Medicare cost compliance to perform Medicare Meaningful Use (MU) attestation audits.

Beginning with attestations [submitted during and after 2013](#), Medicare physicians and other healthcare providers may be subject to pre-payment audits, which will require physicians and other healthcare providers to send supporting documentation to validate submitted attestation data.

CMS and Figliozi and Company will [also continue to conduct post-payment audits](#) during the course of the EHR Incentive Programs.

More importantly, a failed audit could result in 100% recoupment of received incentives for that specific meaningful use year. With that in mind, the preparation for a pre or post audit should be part of the complete meaningful use process.

If selected for an audit, the physician can expect to receive an [initial request](#) from the auditor.

The auditor may want to see:

- Certification from the Office of the National coordinator for the technology used to meet the program’s requirements, to indicate that the physician or other healthcare provider has a certified EHR system.
- Supporting documentation for the completion of attestation regarding the core set of objectives and measures.
- Supporting documentation for the completion of the attestation regarding the menu set objectives and measures.
- The method used to report emergency department admissions, which affects some of the required measures.

Resources

- [CMS Fact Sheet Supporting Documentation for EHR Audits](#)
- [Office of National Coordinator for Health IT](#)
- [Kentucky Medicaid EHR](#)
- [Kentucky Health Information Exchange](#)
- [KHIE and Supporting Documentation for EHR Audits](#)
- [Appealing an EHR Attestation Audit](#)

If you need additional information regarding appeals, or have questions regarding this job aid feel free to contact KMA at lady@kyma.org.