

Audit Tips of Eligible Professionals

Why is the State conducting audits of the Nebraska Medicaid EHR Incentive Program payments?

The Final Rule issued by the Department of Health and Human Services Centers for Medicare and Medicaid Services (CMS) requires that the states are responsible for having a process in place to provide oversight of the expenditures for the Medicaid EHR Incentive Program. Because the Nebraska Department of Health and Human Services is accountable to CMS for the incentive payments made, we are conducting audits of some incentive payments. It is possible that you might be selected for a review for any incentive payment.

What can I expect if I am selected for a desk review or on-site review?

You will receive a notification e-mail that will indicate if the review will be completed as a desk review or an on-site review. The notification is sent to the contact individual identified as the representative of the provider at the CMS EHR Incentive Program Registration website. The e-mail will list the initial documentation needed to complete the review. Depending on the information provided, the state reviewer may request additional information. Failure to document eligibility or failure to cooperate with the State Reviewer may result in recoupment of an incentive program payment. DHHS will notify you of the results of the audit. If you do not agree with the results, you may appeal the decision in accordance with the Nebraska appeal process or you may appeal directly to CMS.

What should I be able to document?

All information under attestation is subject to audit. Documentation to support all attestations must be retained six years from the date of attestation. This documentation should be readily available because it was needed for attestation.

Will Nebraska DHHS State Reviewers be conducting audits of Meaningful Use Measures and Clinical Quality Measures?

Yes. It is important for you to maintain detailed documentation for your meaningful use reporting period supporting your meaningful use attestations. A few examples of this documentation includes dashboard screenshots of meaningful use and clinical quality measures. You must also maintain documentation supporting exclusions and “yes/no” attestation questions. Additionally, you must maintain documentation of the Security Risk Analysis that was performed within the proper time window.

What agencies are conducting post-payment reviews of the incentive payments?

In addition to the Nebraska DHHS State Reviewers, the federal government and its contractor are also conducting post-payment reviews. You may be contacted by the Office of Inspector General (OIG) or a private contractor for CMS.

Please refer to [CMS](#) for further information regarding Eligible Professional audits.

Disclaimer

This is a guide of Audit tips of Eligible Professionals and is not an all-inclusive list of audit requirements.