





Health Care Compliance Association
 Rolling the Dice on Physician Activity Monitoring?
 Use Effective Monitoring Tools to Ensure Compliance


April 20, 2016

Presenters



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Overview





- o *Reasons for Compliance Monitoring of Physician Activity*
- o Implementing Effective Procedures and Controls for Monitoring Physician Activity to Ensure Compliance
 - o Audit and Monitoring Tools
 - o Case Studies



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Reasons for Compliance Monitoring of Physician Activity

- o Critical component of an effective compliance program
- o Increased regulatory scrutiny and enforcement actions and enhanced penalties
- o Stark, Anti-Kickback and False Claims Act Liability

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Reasons for Compliance Monitoring of Physician Activity



2.4 Billion Reasons!

FOR IMMEDIATE RELEASE
Department of Justice
Office of Public Affairs
Thursday, September 14, 2011

Advantist Health System Agrees to Pay \$25 Million to Settle False Claims Act Allegations

FOR IMMEDIATE RELEASE
Department of Justice
Office of Public Affairs
Thursday, September 15, 2011

Florida Hospital District Agrees to Pay United States \$10.2 Million to Settle False Claims Act Allegations


FOR IMMEDIATE RELEASE
Department of Justice
Office of Public Affairs
Friday, September 16, 2011

Georgia Hospital Settles and Physicians to Pay More than \$10 Million to Settle Alleged False Claims Act and Stark Law Violations

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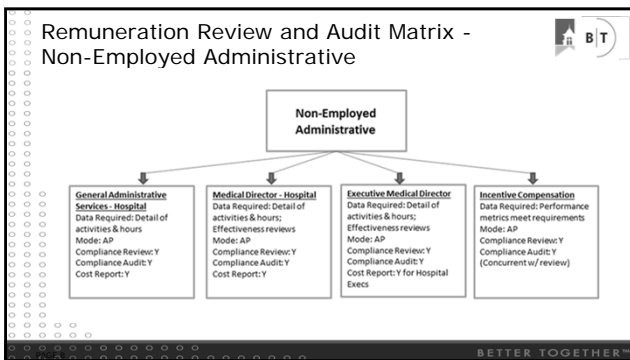
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Remuneration Review and Audit Matrix




Employed		Non-Employed		Hospital Based
Clinical	Admin	Clinical	Admin	Executive
Professional Services	General	Professional Services	General	Hospital Based Subsidy
Productivity Bonus	Medical Director	Incentive Comp.	Medical Director	Medical Director
Start-up Bonus	Executive Med Dir	Teaching	Executive Med Dir	Incentive Comp.
Teaching		On Call Services	Incentive Comp.	
On Call Services				

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- ### Effective Processes Ensure Compliance
- 
- o Create and maintain a centralized contract database
 - o Policies emphasize detailed review and approval of remuneration paid to physicians
 - o Detailed timesheets required
 - o Must contain sufficient detail to support time claimed
 - o Party to contract retains supporting documentation for audit
 - o No payments made without sufficient documentation
 - o Late submissions require Compliance review prior to approval
 - o Parties are informed at time of contract signing of timesheet and supporting documentation requirements
 - o One on one education
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Effective Controls - Time Worked 

- o Management oversees services and time worked:
 - o Ensures timesheet reflects job description, includes detail of activities reported in 15 minute increments and not general statements such as "Services," "Miscellaneous" or "Administrative"
 - o Ensures physician submits timesheet in a timely manner in accordance with the terms of the contract and applicable hospital policies
 - o Reviews timesheet for accuracy and certification, and upon approval submits timesheet to Compliance for payment
 - o Ensures physician expectations for payment are aligned with contract and services performed
 - o Evaluates performance and delivery of services

Provide training to Managers from time to time on the timekeeping process and their associated roles and responsibilities


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Effective Controls – Time Worked 

- o Compliance reviews timesheets prior to payment:
 - o Matches timesheet to executed contract
 - o Validates dates to terms of executed contract
 - o Confirms duration of time (e.g., "fat finger" errors, consistently reporting the same # of hours or working beyond hours scheduled in contract)
 - o Re-calculates total # of hours
 - o Reviews for unusual patterns or ambiguous statements of activity
 - o Checks for physician signature and Responsible Manager signature (handwritten or electronic)

Compliance performs validation audits of time worked from time to time

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Effective Processes Ensure Compliance 

- o Periodically perform audits to test remuneration paid as intended:
 - o Accounts Payable
 - o Includes non-employed physician remuneration
 - o Test for a contract for every payment to a physician
 - o Test for payment concordance with the contract
 - o Payroll
 - o Test for accurate rates, effective dates, bonus
 - o Include test of compensation formulas

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Effective Processes Ensure Compliance

- o Track Work Plan progress
- o Report results of reviews and audits
 - o Dashboard reporting - quantify results
 - o Transparent reporting of results and activities
 - o Remediate violations as they arise
 - o Utilize counsel expert in Stark and Anti-Kickback
 - o Develop action plan of correction
 - o Remediate with other party to the contract
 - o Self-report as required
 - o Re-audit action of correction for effectiveness
 - o Educate parties on doing the right thing

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- o Reasons for Compliance Monitoring of Physician Activity
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- o *Audit and Monitoring Tools*
- o *Case Studies*



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Case Study #1 - Timekeeping

Dr. Spock performs medical director and quality oversight services for an orthopedic service line, with a robust job description of duties. He submitted an accumulated 7 months of timekeeping records to his Administrator for review and approval for payment. The 7 time sheets appeared to have the same duties listed month over month, with the majority of time spent "rounding" which was carried over every day. The Administrator approved the timesheets for payment and submitted them to Compliance for review. When queried, the physician noted: "Well, I certainly do a lot more than rounding. I thought I could just document rounding. I got behind on timesheet submissions because I was short on resources for support, but I do have a journal of what I do."

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Case Study #1 - Timekeeping

- Consider:
 - Time spent rounding
 - Same activities month to month
 - Late submission
 - Concordance with expected job duties
- How can the physician's activities and effectiveness performing the job be evaluated and confirmed prior to approval for payment?

Job Duties Concordance Review

Form: JDDC12345678.M.D. Effortor Date: 7/1/2014 Comp per: \$ 125.00 Audit Time Frame: 2014

Physician Signature: [Blank]

Job Description	Test Date								Total	% Task	Reconciliation	
	Jan	Feb	Mar	April	May	June	July	August			Date	Date
1. Oversight Exec. leadership	4	1	1	1	2	1	0	10	2.4%	X	X	
2. 20 30 procedures, 100 ranges	0	0	0	0	0	1	6	29	7.0%	X	X	
3. Plan-once case services	0	3	0	0	0	0	0	3	0.7%	X	X	
4. Chair case advisory bd	0	0	0	0	0	0	0	0	0.0%	X	X	
5. Oversight case agree	0	0	0	0	0	0	0	0	0.0%	X	X	
6. Privileging reassignment	0	0	0	0	0	0	0	0	0.0%	X	X	
7. Member Committee	0	3.5	7	0	0	0	0	12.5	3.0%	X	X	
8. Review charts	0	0	0	0	0	0	0	0	0.0%	X	X	
9. case conference	0	4	5	0	0	0	0	9	2.2%	X	X	
10. Clinical path-Orders	0	0	0	0	0	0	0	0	0.0%	X	X	
11. IGA respiratory account	0	2	1	0	0	0	0	3	0.7%	X	X	
12. report sent to other	0	0	0	0	0	0	0	0	0.0%	X	X	
13. Nursing admin pt care	24	25	28	0	0	25	25	26	65.7%	X	X	
14. staff meet and induction	0	0	0	0	0	0	0	0	0.0%	X	X	
15. Managed Care review	0	0	0	0	0	0	0	0	0.0%	X	X	
16. Symptom overnight	0	0	0	0	0	0	0	0	0.0%	X	X	
17. select advisors, wk	0	0	0	0	0	0	0	0	0.0%	X	X	
18. incontinence program region	0	0	0	0	0	0	0	0	0.0%	X	X	
TOTAL SUBMITTED	31	41.5	42	36	45	31.5	41	414	100.0%			

Job Duties Concordance Review Cont.

Form: JDDC12345678.M.D. Effortor Date: 7/1/2014 Comp per: \$ 125.00 Audit Time Frame: 2014

Month 2014	Test Data								Total	% Task	Date	
	Jan	Feb	Mar	April	May	June	July	August			Journal	Journal
Total Hours Month Validated	31	41.5	42	36	45	31.5	41	412				
Agreement hours per month (up to)	40	40	40	40	40	40	40	480				
Est remuneration based on actual hours submitted	\$ 3,875	\$ 5,188	\$ 5,250	\$ 4,500	\$ -	\$ 5,625	\$ 4,313	\$ 5,125	\$ 51,625			
Remuneration approved to be paid	\$ 3,875	\$ 5,000	\$ 5,000	\$ 4,500	\$ -	\$ 5,000	\$ 4,313	\$ 5,000	\$ 50,188			
Remuneration max per agreement @ 125/hr	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 60,000			
Check request review	Submitted sent to SP	Submitted sent to SP	Submitted sent to SP	Submitted sent to SP	Submitted sent to SP	Submitted sent to SP	Submitted sent to SP	Submitted sent to SP				
Compliance review signature on time sheet	Yes	Yes	Yes	Yes	Missing sheet	Yes	Yes	Yes				

Timekeeping Case Study Conclusion

- Time spent performing duties was validated through journal review with some time not paid when not supported
- Management performed job evaluations on the medical director that indicated effective performance
- Physician educated on timekeeping requirements and timely submission
- Management educated on requirements to keep abreast of performance effectiveness for medical director(s) and periodic need to validate duties needed against the contract job description

These actions mitigate risks -

- Services not performed as intended – If you pay a medical director, Management is responsible to assure those services are rendered
- Relevance of job – Conduct periodic review of job role against organization's needs, which may change
- Requiring controls on timely submission and detailed duties required for payment

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Auto-Calculating Time Report Tools Reduce Errors

Time Report

IMPORTANT NOTICE: The Weekly Time Report should be completed no less than monthly. The schedule is to be prepared by the Hospital Responsible Manager and the actual hours worked each shift are to be entered by the Designated Physician providing the services for that shift.

By tabulating the actual hours worked each shift, the Designated Physician is attesting that the time reported is a true and accurate recording of the time spent by the Designated Physician and such documentation supporting time worked will be provided and made available as Hospital for audit purposes upon request.

No compensation will be paid until the fully completed and signed Time Report for that period is approved by Compliance.

Per Period Ending: 2/28/2015

Insert Pay Period End Date from Payroll Schedule Tab

Choose physician name from drop down box and fill in number of hours worked

Physician Name	2/1/2015	2/16/2015	2/17/2015	2/18/2015	2/19/2015	2/20/2015	2/21/2015
Physician A	8.00	8.00	8.00	8.00	12.00	4.75	
Physician B	4.00	4.50			4.50		
Physician C	4.00	4.35			4.00	4.50	

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Auto-Calculating Time Report Tools Reduce Errors - Worksheet Cont.


Payable by Per Period Ending (subject to review and approval): 3/15/2015 For Pay Check Date: 3/15/2015

Summary of Total Hours Actually Worked By Designated Physician:

Designated Physician:	Shift Name	Contract #	Weekday	Worked hours	Total Hours	Amount
Physician A	A		8:00	8:00	8:00	\$680.00
Physician B	B		8:00	4:00	11:00	\$950.00
Physician C	C		8:00	0:00	8:00	\$680.00
Physician D	D		4:30	0:00	4:30	\$377.50
Physician E	E		12:00	0:00	12:00	\$960.00
Physician F	F		4:30	4:00	15:30	\$1,297.50
Physician G	G		4:30	0:00	4:30	\$377.50
Physician H	H		7:00	3:00	10:00	\$850.00
Physician I	I		8:00	4:30	4:30	\$377.50
Physician J	J		8:00	4:00	6:00	\$510.00
Physician K	K		8:00	4:00	7:00	\$615.00
Physician L	L		8:00	0:00	7:00	\$592.50
Physician M	M		12:00	0:00	12:00	\$960.00
Physician N	N		4:00	0:00	4:00	\$340.00
Physician O	O		4:00	0:00	4:00	\$340.00
Physician P	P		12:30	0:00	12:30	\$1,017.50
Physician Q	Q		4:30	0:00	4:30	\$377.50
Physician R	R		8:00	0:00	8:00	\$680.00
Total Hours Reported for Clinical Coverage			104:30	48:30	131:00	11,900.00


Amounts to be paid are auto-calculated based on hours reported and hourly rate listed in Payroll Schedule Tab

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Case Study #2 – Late Timesheet Submission 


Dr. Smith works in an Outpatient Clinic as the Attending Physician who supervises and teaches residents in the Clinic, along with other teaching related duties and requirements. She has not submitted timesheets for 12 months and delivers them to the Administrator's desk and states that she expects to be paid for the time she submitted. The Clinic Manager has inadvertently thrown out the paper calendar that showed the dates Dr. Smith worked during the applicable 12 month period.

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Late Timesheet Case Study Conclusion 

- o Does your organization have a Vendor Invoice Policy that limits the time period the physician can submit for
- o Consider the Statute of Limitations in your state
- o Must perform a thorough review of time submitted to ensure services were actually performed
 - o If no paper schedule, go into EMR system and pull Progress Notes for dates reported by physician to verify they worked that day
- o Consider creating tracking tool to monitor receipt of timesheets and hold managers accountable for follow-up

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Case Study #3 Compensation – Employed Physicians 

Sally manages a busy primary care practice with over 100 employed physicians. The physicians are paid on a productivity model (wRVU, some have a guarantee, some are capped), requiring quarterly reviews, with an annual adjustment to salary draw as required. She needs assurance that physicians are being paid per the comp model but does not have the resources or time to maintain or review compensation concordance with the contract manually at the frequency required. Sally must maintain the payroll internally because there is no budget money to outsource monitoring or review. She has access to Decision Support and EPIC records and billing data.

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Case Study #3 Compensation – Employed Physicians

- Who owns monitoring? Sally or Compliance?
- What factors should Sally plan to review in this productivity model?
- How should Sally validate that the WRVU's are "real"?
- How can Sally assure that non-billable WRVU's are accounted for in the review model and annual adjustment?
- Should Sally monitor production against a productivity standard?
- What tool(s) serve the most value (efficiency and relevance)?
- Can the tool(s) serve for a Compliance review-validation?

Employed Physician Compensation Dashboard

Metric	Actual	Target	Variance
Productivity (wRVU)	125	100	25
Avg. Rate (\$)	1500	1400	100
Breakeven (wRVU)	80	75	5

Employed Physician Compensation Dashboard

Date	Charges	Total AAs	Total Paid
7/1/14 - 6/30/15	402,866	4,688.8	173,235.51

Monitoring Remuneration Subject to Annual Cap - Example Tool

Cap Analysis

Insert Reference # from Compliance Payment Database and Cap Analysis auto-populates with all data below

Physician A The Group Medical Director

Designated Physician Physician Group (Provider) Physician

Health Contract # 888666 Contract Year From 1/1/2014 Through 12/31/2014

Annual Cap \$24,000.00 Monthly Allocation \$2,000.00 Reference # 877

Hourly Rate \$190.00 Hours Per Month 20.00 Annual Hours 240.00

Month of Service	Amount Paid	Amount Submitted	Hours Submitted	Projected Total	Budgeted
January-14	\$1,900.00	\$1,900.00	20	\$1,900.00	\$1,900.00
February-14	\$2,000.00	\$2,000.00	20	\$3,900.00	\$3,900.00
March-14	\$2,100.00	\$2,100.00	20	\$6,000.00	\$6,000.00
April-14	\$2,200.00	\$2,200.00	20	\$8,200.00	\$8,200.00
May-14	\$2,300.00	\$2,300.00	20	\$10,500.00	\$10,500.00
June-14	\$2,400.00	\$2,400.00	20	\$12,900.00	\$12,900.00
July-14	\$2,500.00	\$2,500.00	20	\$15,400.00	\$15,400.00
August-14	\$2,600.00	\$2,600.00	20	\$18,000.00	\$18,000.00
September-14	\$2,700.00	\$2,700.00	20	\$20,700.00	\$20,700.00
October-14	\$2,800.00	\$2,800.00	20	\$23,500.00	\$23,500.00
November-14	\$2,900.00	\$2,900.00	20	\$26,400.00	\$26,400.00
December-14	\$2,900.00	\$2,200.00	20	\$24,300.00	\$24,300.00
Total	\$24,300.00	\$24,200.00	240		

Remaining Allocation \$1,000.00 Average Hours 20.00

This Task to be under Cap at end of Contract Year

Projected Month Cap will be reached December-14 Projected Amount of Last Payment \$2,300.00

Monitoring Remuneration Subject to Annual Cap - Example Tool

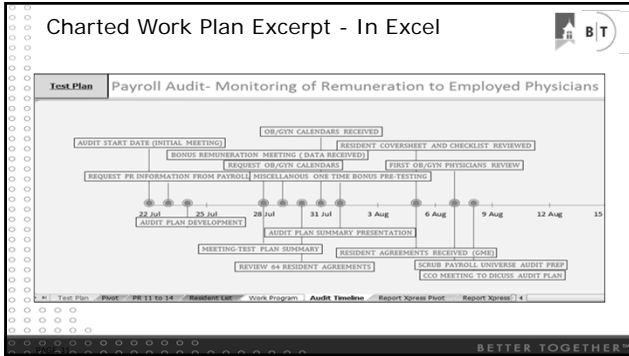
Cap Analysis Amounts Allowable - Remaining Allowable \$700.00

Cap Analysis Hours

Month	Hours Submitted
Jan	20
Feb	20
Mar	20
Apr	20
May	20
Jun	20
Jul	20
Aug	20
Sep	20
Oct	20
Nov	20
Dec	20

Plan the Work – Work the Plan

DATE	Event
Tuesday, July 22, 2014	Audit Start Date (Initial Meeting)
Wednesday, July 23, 2014	Request PE Information from Payroll
Thursday, July 24, 2014	Audit Plan Development
Monday, July 28, 2014	Bonus Remuneration meeting (Data Received)
Monday, July 28, 2014	Meeting - Audit Plan Summary
Tuesday, July 29, 2014	Request OB/GYN Calendars
Wednesday, July 30, 2014	Review 64 Resident Agreements
Thursday, July 31, 2014	OB/GYN Calendars and Documentation Received
Friday, August 01, 2014	Audit Plan Summary Presentation
Friday, August 01, 2014	Miscellaneous One Time Bonus pre-testing
Tuesday, August 05, 2014	Resident Agreements Received (GME)
Tuesday, August 05, 2014	Resident Consent and Checklist Received
Thursday, August 07, 2014	Scrub Payroll Unreconciled Audit Prep
Thursday, August 07, 2014	First OB/GYN Physicians Review
Friday, August 08, 2014	COO Meeting to Discuss Audit plan
Friday, August 22, 2014	Review to add GME-14-15 Residents to Contract Database
Monday, August 25, 2014	Management Request for sww Productivity Data



Payroll Audit – Physician Compensation Model

Employed Physician – Compensation Model Audit	
Objective	Our objective is to verify that each physician compensation model is applied accurately and consistent with the terms of the contract
Universe	All employed physicians paid under a compensation formula Examples: IM, FP, Surgery, OB-GYN, Cardiology, Oncology
Sample Determination	100% test - compensation model math (annually or when adjusted); RAT STATS individual sample for each compensation model; Review of Compensation Database for anomalies
Test	Source verification of amounts: WRVU data Per terms: WRVU rate, Adjustments, Sign-On Bonus, Timing of Adjustments, Bonus Allocation, Quality Metric Compliance, Physician Extender-Related Compensation, Other (per terms)
Results	Draft Results - No material findings; compensation formulas stable, adjustments timely, quality metrics performance acceptable Action Plan of Correction – N/A

Compensation Model Audit - Draw Validation

Physician Name	Draw Basis	Fiscal Years RVUS	RVU Basis	Basis Variance	Guarantee (Other)	FY14 Final Bonus (ROB)	Validation	Notes
Physician 1	\$52,307.20	1,171.11	\$46,844.40	\$0.00	\$6,538.66	\$0.00	0.00	Guarantee
Physician 2	\$245,566.00	6,497.08	\$259,883.20	\$14,317.20	\$0.00	\$14,317.20	0.00	
Physician 3	\$280.80	21.74	\$826.12	\$545.32	\$0.00	\$545.32	0.00	
Physician 4	\$199,992.00	1,931.61	\$96,580.50	\$0.00	\$100,000.00	\$0.00	0.00	BWC Stipend
Physician 5	\$198,998.28	3,897.31	\$152,154.33	\$12,703.70	\$567.65	\$12,703.70	0.00	Higher Regular 1 Pay
Physician 6	\$269,287.60	7,262.29	\$290,491.60	\$21,204.00	\$0.00	\$21,204.00	0.00	
Physician 7	\$260,892.40	6,975.74	\$279,029.60	\$18,137.20	\$0.00	\$18,137.20	0.00	
Physician 8	\$150,009.60	2,213.27	\$84,104.26	(\$57,496.39)	\$8,408.96	(\$57,496.39)	0.00	
Physician 9	\$186,976.39	4,964.48	\$198,472.64	\$9,302.06	\$865.89	\$9,302.06	0.00	CFI

Payroll Audit – Salaried Physicians



Salaried Physician Remuneration Audit	
Objective	Our objective is to verify that physician remuneration is consistent with the terms of the contract
Universe	All physicians who receive a salary through Payroll as auto-pay and all residents Examples: Nocturnist, Urgent Care, Residents
Sample Determination	RAT-STATS sample from the non-resident universe and all residents (100% review)
Test	Per terms: Salary Rates, Bonus Allocation, Mid-Payroll Start Date, Variable Rates: shift, weekend, multiple roles
Results	Draft Results - No material findings; resident payroll not prorated during initial pay due to mid-pay period start date Action Plan of Correction – pay adjusted for all applicable residents

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Resident Audit - Pivot Table with Supporting Documentation



NAME	PER_END_DATE	CHECK_DESC	Total	Resident Salary	Remaining Wage	Rate	Hours	Day(s) in Report	Day of week
R1	7/5/2014	REGULAR	\$780.00	\$0.00	\$780.00	\$65.00	12.00	7/5/2014	Saturday
R1	7/19/2014	REGULAR	\$770.00	\$0.00	\$770.00	\$55.00	14.00	7/19/2014	Wednesday
R2	7/5/2014	REGPHYSN	\$140.00	\$0.00	\$140.00	\$10.00	14.00	6/29/2014	Sunday
R2	7/5/2014	REGULAR	\$3,041.60	\$3,041.60	\$0.00	\$70.00	0.00	6/29/2014	Resident
R2	7/19/2014	REGULAR	\$2,061.60	\$2,061.60	\$0.00	\$70.00	0.00	7/19/2014	Resident
R3	7/5/2014	REGULAR	\$2,350.40	\$2,350.40	\$0.00	\$70.00	0.00	7/5/2014	Resident
R3	7/19/2014	REGPHYSN	\$355.00	\$0.00	\$355.00	\$10.00	35.50	7/11/2014,7/12/2014, 7/19/2014	Friday, Saturday, Saturday
R3	7/19/2014	REGULAR	\$4,625.40	\$2,350.40	\$2,485.00	\$70.00	35.50	7/11/2014,7/12/2014, 7/19/2014	Friday, Saturday, Saturday
R4	7/5/2014	ON-CALL	\$1,020.00	\$0.00	\$1,020.00	\$85.00	12.00	7/5/2014	Urgent Care
R4	7/5/2014	REGULAR	\$2,061.60	\$2,061.60	\$0.00	\$70.00	0.00	7/5/2014	Resident
R4	7/19/2014	REGPHYSN	\$80.00	\$0.00	\$80.00	\$10.00	8.00	7/12/2014	Saturday, Tuesday
R4	7/19/2014	REGULAR	\$4,381.60	\$2,061.60	\$2,340.00	\$70.00	32.00	7/12/2014	Saturday, Thursday
R5	7/5/2014	REGULAR	\$2,061.60	\$2,061.60	\$0.00	\$70.00	0.00	7/5/2014	Saturday
R5	7/19/2014	REGPHYSN	\$280.00	\$0.00	\$280.00	\$10.00	28.00	7/19/2014	Saturday
R5	7/19/2014	REGULAR	\$5,261.60	\$2,061.60	\$2,800.00	\$70.00	40.00	7/19/2014	Saturday
R6	7/5/2014	REGULAR	\$1,374.24	\$1,374.24	\$0.00	\$70.00	0.00	7/5/2014	Resident-Prorated Time before graduation
Grand Total	7/5/2014	REGULAR	\$30,374.64	\$18,444.64	\$11,930.00	\$70.00	0.00		

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Accounts Payable Audit – Remuneration Paid to Non-Employed Physicians



Time-Based Remuneration Audit	
Objective	Our objective is to verify on an annual basis that physician remuneration is consistent with the terms of the contract and is supported by evidence of time worked
Universe	All physicians who request payment by submitting timesheets
Sample Determination	All physicians who submit timesheets. Sample includes xx physicians as of x/xx/xx
Test	1 month in the year - subjective selection of varying duties (at least 3 that encompass job duties). Supporting documentation of time worked reviewed to validate time worked per the contract
Results	Initial Review in Progress. One finding - Physician did not submit (maintain for future review) back-up documentation; however, sufficient evidence of time worked was recompiled upon request using sign in sheets, minutes and other evidence (e.g., calendar, publications)

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AP Audit – Remuneration Paid to Non-Employed Physicians Cont.

BIT

Audit Period: November 1, 2014 through July 31, 2015
HYPOHENICAL
Executive Summary of Findings
AP AUDIT

VENDOR NAME	VENDOR NUMBER	Dollars Paid vs Approved	Incorrect Payee	Duplicate Payment	Compliance Appr but not sent to AP
Physician Vendor 1	10001xxxx				
Physician Vendor 2	10001xxxx	\$2,495.00			
Physician Vendor 3	20000xxxx		\$2,640.00		
Physician Vendor 4	10001xxxx			\$211.22	
Physician Vendor 5	20000xxxx		\$10,185.00		
Physician Vendor 6	10003xxxx				\$250.00
Physician Vendor 7	20000xxxx				
Physician Vendor 8	10000xxxx	\$9,593.22			
Physician Vendor 9	20000xxxx			\$2,480.00	
Physician Vendor 10	20000xxxx	\$400.00			
Physician Vendor 11	20000xxxx				
Physician Vendor 12	20000xxxx				
TOTAL \$		\$7,498.22	\$2,640.00	\$2,691.22	\$250.00
Transactions Audited	3741	Total Audit Period AP Spend - CMP Vendor Classification		\$29,041,009.66	
Transactions in Error	12	Error Rate		0.043%	

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Additional Questions?

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