Internal Control Policy Findings, Tools and GAO Updates

Eleventh Annual Indian Health Service Partnership Training Conference

April 22, 2009

On-Site Review Findings

Sample Report

Internal Controls Policy Findings

- **Findings:** The patient accounts for patients that report directly to Pharmacy and the 3 or 4 patients that show up Monday through Friday at 7:00 AM for ultrasounds are not updated.
- **Recommendations:** All patient accounts are to be updated at each visit. Recommend varying patient registration clerk's schedules to ensure all shifts are covered or cross train staff in the other departments on how to update patient data.
- **Facility A response:** All patients are updated except for those who report directly to Pharmacy and 3-4 Ultrasound patients.

Internal Controls Policy Findings

- On-site Reviews
  - Still finding Checks coming to Service Units process in place for those checks
  - CEO responsibilities – need to ensure process for the CEO to be aware of all Third Party Internal Controls Requirements
  - Policies and procedures – all must have policies aligned with the TPICP
  - RPMS table maintenance was not restricted

Findings (cont.)

- On Site Reviews (cont.)
  - Eligibility verified at each encounter
  - Backlogs in Coding/Data Entry
    - Facility was in compliance with policy but the policy only said "Review report for evidence of supervisory review, and current corrections" however **a large backlog of incomplete visits** exsisted
  - Billing backlogs – large numbers in the flagged as billable listings

Findings (cont.)

- On-Site Reviews (cont.)
  - Fee Schedules are still not updated for almost every onsite review
  - CEO understanding and communicating with the supervisors on Revenue activities
  - Meeting policy requirements i.e. Reviewing reports but not following up to reduce backlogs

On-Line Tool Findings

Findings (cont.)

- Third Party Internal Control Online Reporting Tool
- Initial Data Capture
  - Aberdeen   70%
  - Albuquerque   44%
  - Bemidji   100%
  - Billings   50%
  - Nashville   100%
  - Navajo   83%
  - Oklahoma   100%
  - Portland   100%
  - Phoenix   0%
  - Tucson   100%
- IHS wide we were at 65% 39 of 60 facilities reported

Findings (cont.)

- Second Data capture for End FY08
  - Aberdeen 90%
  - Albuquerque 100%
  - Bemidji 67%
  - Billings 83%
  - Nashville 100%
  - Navajo 100%
  - Oklahoma 100%
  - Portland 100%
  - Phoenix 56%
  - Tucson 100%
- IHS-wide we were at 88%; 53 of 60 facilities reported

Findings (cont.)

- We were trying to achieve 100% compliance for report development and baseline comparisons

- Had a HIPAA security breach-on hold
  - Do not upload any possible PHI

- Corrected and fixed

- Testing new capabilities of online tool
  - Should be up and running on the first of May

Findings (cont.)

- Question – Does your facility have policy and procedure for patient registration functions? First data call
  - 31 facilities reported Yes to having policies in place
  - 7 facilities reported No, most of the reasons were that they are currently updating policies
  - 1 reported N/A; We will be following up

Findings (cont.)

- Question – Does your facility have policy and procedure for patient registration functions? Second data call
  - 41 facilities reported Yes to having policies in place
  - 11 facilities reported No, most of the reasons were that they are currently updating policies
  - 1 reported N/A; We will be following up

Findings (cont.)

- Is the access to RPMS table maintenance restricted? First Data call
  - 34 facilities reported Yes
  - 2 facilities reported No
  - 3 reported N/A; We will be following up

Findings (cont.)

- Is third party eligibility and patient data being verified at each encounter? (This includes adding the data into RPMS) First data call

  - 24 facilities reported Yes
  - 14 facilities reported No
  - 1 reported N/A

Findings (cont.)

- Is third party eligibility and patient data being verified at each encounter? (This includes adding the data into RPMS) Second Data call

  - 41 facilities reported Yes

  - 12 facilities reported No

  - 0 reported N/A

Findings (cont.)

- Are you currently running PIMS? First Data Call
  - 31Facilities reported Yes
  - 6 facilities reported No
  - 2 reported N/A; We will be following up
  - Of the 31 reporting Yes:
    - 26 reporting Checking Patients IN
      and 5 not using checking function
    - Only 14 reporting as checking Patients OUT
      and the rest are not using the Checkout function

Findings (cont.)

- Are you currently running PIMS? Second Data call
  - 43 facilities reported Yes
  - 6 facilities reported No
  - 4 reported N/A; We will be following up
  - Of the 43 reporting Yes
    - 40 reporting Checking Patients IN and 3 not using checking function
    - Only 17 reporting as checking Patients OUT and the rest are not using the Checkout function

Findings (cont.)

- Are all visits being coded whether the patient has third Party coverage or not? First Data Call

  – 39 facilities reported Yes

  – 0 facilities reported No

  – 0 reported N/A

Findings (cont.)

- Are all visits being coded whether the patient has third Party coverage or not? Second Data Call
  - 53 facilities reported Yes
  - 0 facilities reported No
  - 0 reported N/A

Findings (cont.)

- Is coding being done within 4 days of the date of service for all visits? First data call
  - 20 facilities reported Yes
  - 18 facilities reported No
  - 1 reported N/A, we will be following up
  - Of those reporting No, we had a range of 2 to 100 days behind IHS average. For all reporting No the average was 21.8 Days behind

Findings (cont.)

- Is coding being done within 4 days of the date of service for all visits?
Second data call

  – 30 facilities reported Yes

  – 23 facilities reported No

  – Of those reporting No, we had a range of 5 to 730 days behind IHS average. For all those reporting No, the average was 68 Days behind

Findings (cont.)

- Does your facility have at least one coder that is professionally certified?
  First data call
  - 31 facilities reported Yes
  - 8 facilities reported No
  - 0 reported N/A
  - Of those reporting No, many had contractors with certified coders

Findings (cont.)

- Does your facility have at least one coder that is professionally certified?
  Second data call
  - 46 facilities reported Yes
  - 7 facilities reported No
  - 0 reported N/A
  - Of those reporting No, many had contractors with certified coders or were obtaining training

Findings (cont.)

- Is there a a quarterly review of all coding/data entries done by a independent certified coder? First data call
  - 15 facilities reported Yes
  - 23 facilities reported No
  - 1 reported N/A; We will be following up

Findings (cont.)

- Is there a a quarterly review of all coding/data entries done by a independent certified coder? First data call
  - 19 facilities reported Yes
  - 33 facilities reported No
  - 1 reported N/A; We will be following up

Findings (cont.)

- Please provide the Total Number of coders at your facility. And Please provide the Average Number of visits at your facility per month that are coded. Based upon this we calculated number of visits coded per coder First Data Call
    - Aberdeen   1135
    - Albuquerque   1535
    - Bemidji   2070
    - Billings   **4250**
    - Nashville   360
    - Navajo   1176
    - Oklahoma   1313
    - Portland   2623
    - Phoenix   n/a
    - Tucson   701
    - IHS Average   1685

Findings (cont.)

- Please provide the Total Number of coders at your facility. And Please provide the Average Number of visits at your facility per month that are coded. Based upon this we calculated number of visits coded per coder Second Data Call
  - Aberdeen   1162
  - Albuquerque   1487
  - Bemidji   1588
  - Billings   **2525**
  - Nashville   339
  - Navajo   1036
  - Oklahoma   1687
  - Portland   2189
  - Phoenix   1432
  - Tucson   1542
  - IHS Average   1498

Findings (cont.)

- Are patient accounts established for all visits at all patient access points? (i.e. Dental, Lab, Pharmacy, etc.) Second Data call
  - 48 facilities reported Yes
  - 2 facilities reported No
  - 3 reported N/A; We will be following up

Findings (cont.)

- Are all payments posted within 72 hours from the receipt of supporting documentation? First Data Call
  - 19 facilities reported Yes
  - 20 facilities reported No
  - 0 reported N/A

Findings (cont.)

- Are all payments posted within 72 hours from the receipt of supporting documentation? Second Data Call
  - 37 facilities reported Yes
  - 16 facilities reported No
  - 0 reported N/A

Findings (cont.)

- Does your facility have a process in place to suspend compromise terminate/Write-off Debts by the Area Director or CEO (with written delegated authority)? First Data call
  - 28 facilities reported Yes
  - 7 facilities reported No
  - 4 reported N/A
  - Of those that reported YES, 15 had it in writing

Findings (cont.)

- Does your facility have a process in place to suspend compromise terminate/Write-off Debts by the Area Director or CEO (with written delegated authority)? Second Data call
  - 42 facilities reported Yes
  - 10 facilities reported No
  - 1 reported N/A
  - 17 Have it in writing

Findings (cont.)

- Are all aging accounts reviewed and researched within 45 days? First Data Call
  - 18 facilities reported Yes
  - 20 facilities reported No
  - 1 reported N/A; We will be following up
  - 12 sites are reporting not using the RPMS message field to document

Findings (cont.)

- Are all aging accounts reviewed and researched within 45 days?
Second Data Call
  - 36 facilities reported Yes
  - 17 facilities reported No
  - 0 reported N/A
  - 9 sites are reporting not using the RPMS message field to document

Tools

- Third Party Internal Controls Policy
- Third Party Internal Controls Policy Online Tool User Manual

    – http://www.ihs.gov/NonMedicalPrograms/BusinessOffice/documents/3rd_party_Self_Assessment_IHPES.pdf

- Business Office Web site

    – http://www.ihs.gov/NonMedicalPrograms/BusinessOffice/

GAO Update

GAO Update

- They have collected Aged Summary Reports from all Service Units in All Areas

- Reviewed Policies and procedures related to Third Party Revenue (not limited to the Third Party Internal Controls Policy

- Interview of HQ staff, Area Staff and Service Unit Staff

- Collecting Adjustment reports from all Service Units in all Areas

GAO update (cont.)

- Reviewed data from the Third Party Internal Controls Online tool

- Requested documentation from National Business Office Committee meeting minutes

- Requested information on Training provided for Third Party Revenue enhancement

- Requested presentations related to Third Party Revenue training

GAO Future Plans

- On-going – Interview of Service Units and Area staff

- Plan on issuing a preliminary report in July

- GAO plans on doing on site reviews of 10 to 15 sites

- Probably will be asking for detailed adjustment reports for specific write off reasons

Questions?

John Rael
505-248-4250
John.Rael@ihs.gov