

**Alabama EHR
Meaningful Use
Incentive Payment
Program**

**MU AUDITS:
OVERVIEW OF MU AUDITS**

In accordance with the applicable regulations, Medicaid must conduct audits of Providers that have received payments under the EHR Meaningful Use Incentive Payment Program. The audits are intended to verify that the incentive payments made were proper. In effort to do so, the audits will include examining the documentation the Eligible Professional (EP) relied on to support the information reported to Medicaid for an incentive payment.

Medicaid utilizes a stringent prepayment review procedure before approving any application for an incentive payment. Every application must include documentation that reasonably supports all the data and information reported in the State Level Registry (SLR). Medicaid intended that one of the benefits of employing the prepayment review procedures is that the audit experience should be with minimal incident or concern on the part of audited EPs.

When an EP will be audited, an advance written notice from Medicaid will be sent to the EP and will contain information about scheduling the audit. The audit will be conducted at the EP's location. When the auditor's review is completed, a formal written audit report will be prepared by the auditors and submitted to Medicaid for review. Medicaid will notify the EP of the audit results.

In the event there are negative audit findings that require Medicaid to take an adverse action, the EP will also be notified of the right to appeal Medicaid's decision. By employing its stringent prepayment review procedures, Medicaid is hopeful that negative audit findings will be minimal and adverse actions can be avoided. Negative audit findings that will leave Medicaid with little to no discretion in taking an adverse action against the EP are those describing a failure of an EP to produce the documentation used to support the MU data reported to Medicaid in the SLR. Therefore, it is important that you make a copy of all documentation for each year you apply for and receive an incentive payment and that you keep each copy in a safe place. The copies you make may be paper or electronic, as long as they are accessible and readable. As required in regulations, the documentation must be retained for six years.

It is also important to note that when you are audited, the auditors are not authorized to make any decisions or offer any opinions regarding your application or potential actions by Medicaid. All decisions of that nature will be made by Medicaid following completion of the audit and review of the audit report.

You can help ensure you have a smooth and uneventful audit experience by being prepared for an audit and assisting the auditors during their review.