Utilizing ACL in Healthcare Audits

Going beyond the obvious
About Fairview Health Services

- 7 Hospitals
- 300 Clinics
- 20,000 Employees
- 10,000,000 Records per month in clinical system
- 5 Auditors
What is ACL (Audit Command Language)

Data mining and analysis software

- Handles large sets of data

- Preserves data integrity

- Used by auditors worldwide since 1987
Uses for ACL in Healthcare Compliance

- HIPAA privacy review
- Medicare fraud and abuse
- Revenue opportunities
Health Insurance Portability and Accountability Act (HIPAA)

The Privacy Rule is one of the five Administrative Simplification Rules under Title II of HIPAA

Requires covered entities to have written privacy procedures, including a description of staff that has access to protected information, how it will be used and when it may be disclosed.
Find **exact** matches of patient address to employee address to identify employees viewing their family, their own or roommate’s MR.
Find **similar** matches of patient address to employee address to identify employees viewing their neighbor’s MR.

A search matching the first 10 characters of the address field would find:
Medical Record Privacy-illicit viewing

Review MR activity following the visit by a celebrity, politician or anyone well known or in the news.

Clinical System Log Files

- Pat LN: Jetson
- Pat FN: George
- User LN: Doe
- User FN: Jane
- Emp LN: Jetson
- Emp Fn: George
- Emp Job Desc: Johnson

Employee Master Data

- Emp LN: Doe
- Emp Fn: Jane
- Emp Job Desc: Nurse

- Doe: Johnson
- Doe: Dave
- Doe: Jane
- Doe: Dave
- Doe: Fred
- Doe: Barney
- Doe: Jane
- Doe: Dave

- Johnson: Dave
- Johnson: Jane
- Johnson: Dave
- Johnson: Fred
- Johnson: Barney
- Johnson: Jane
- Johnson: Dave

- Mahatma: Doe
- Mahatma: Jane
- Mahatma: Dave
- Mahatma: Fred
- Mahatma: Barney
- Mahatma: Jane
- Mahatma: Dave

- Joe: Doe
- Joe: Jane
- Joe: Dave
- Joe: Fred
- Joe: Barney
- Joe: Jane
- Joe: Dave

- Blow: Doe
- Blow: Jane
- Blow: Dave
- Blow: Fred
- Blow: Barney
- Blow: Jane
- Blow: Dave
Medical Record Privacy-activity trends

Graph the activity level of users and test outliers

Employees C and E have an unusually high number of views.

Employees C and E have an unusually high number of views.
Graph the activity level of users by shift

Night shift has an unusually high number of views given that the office workers are not logged in.
Controlled Substances Act (CSA)

The CSA is the legal basis by which the manufacture, importation, possession, and distribution of certain drugs are regulated.

The Drug Enforcement Administration (DEA) is a United States Department of Justice law enforcement agency tasked with enforcing the Controlled Substances Act.

A DEA number is a series of numbers assigned to a health care provider allowing them to write prescriptions for controlled substances.
DEA Number Analysis

Recalculate the DEA Number algorithm

Example:
John Smith is a practitioner with a DEA number of CS654321.

C = Practitioner
S = Smith
Add: 6 + 4 + 2 = 12
Compute: (5 + 3 + 1) = 18
Sum: 30

Registration Type
Add
Initial of last name
Add, then multiply sum by two
Check figures match
# DEA Number Analysis

US Dept of Commerce makes DEA data available for purchase

Verify Script Data

<table>
<thead>
<tr>
<th>Pharmacy Controlled Substance Scripts</th>
<th>DEA Data</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phys LN</td>
<td>Phys FN</td>
</tr>
<tr>
<td>--------------------------------------</td>
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</tr>
<tr>
<td>Zhivago</td>
<td>Yuri</td>
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<td>Zhivago</td>
<td>Yuri</td>
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<tr>
<td>Zhivago</td>
<td>Yuri</td>
</tr>
<tr>
<td>Casey</td>
<td>Ben</td>
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<td>Casey</td>
<td>Ben</td>
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<tr>
<td>Weaver</td>
<td>Kerry</td>
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<tr>
<td>Weaver</td>
<td>Kerry</td>
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</tbody>
</table>
DEA Number Analysis

US Dept of Commerce makes DEA data available for purchase

Verify Physician Data

Pharmacy Physician Data

Phys LN  Phys FN  DEA Num

Zhivago  Yuri      AZ1234567
Zhivago  Yuri      AZ1234563
Weaver   Kerry     CM9999991

DEA Data

Phys LN  Phys Fn  DEA Num

Algorithm does not compute
Number does not exist in DEA records
Marry    Kerry     CM9999991
Tax ID Number Verification

- Social Security Administration
  - Better for verifying employees
  - 2 Options:
    - Upload a complete file of employee data for verification.
    - Online verification
  - Verifies:
    - SSN has been issued
    - SSN matches name and birth date
    - SSN matches gender
    - SSN is issued to deceased person
Upload a complete file of employee data for verification

Fixed width text file must be formatted as follows:

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Position</th>
<th>Field Size</th>
<th>Field Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social Security Number</td>
<td>1-9</td>
<td>9</td>
<td>Numeric</td>
</tr>
<tr>
<td>Entry Code “TPV”</td>
<td>10-12</td>
<td>3</td>
<td>Alpha</td>
</tr>
<tr>
<td>Processing Code 214</td>
<td>13-15</td>
<td>3</td>
<td>Numeric</td>
</tr>
<tr>
<td>Last Name</td>
<td>16-28</td>
<td>13</td>
<td>Alpha</td>
</tr>
<tr>
<td>First Name</td>
<td>29-38</td>
<td>10</td>
<td>Alpha</td>
</tr>
<tr>
<td>Middle Name/Initial</td>
<td>39-45</td>
<td>7</td>
<td>Alpha</td>
</tr>
<tr>
<td>Date of Birth (MMDDYYYY)</td>
<td>46-53</td>
<td>8</td>
<td>Numeric</td>
</tr>
<tr>
<td>Gender Code</td>
<td>54</td>
<td>1</td>
<td>Alpha</td>
</tr>
<tr>
<td>Blanks</td>
<td>55-89</td>
<td>35</td>
<td>Blanks</td>
</tr>
<tr>
<td>User Control Data</td>
<td>90-103</td>
<td>14</td>
<td>Alphanumeric</td>
</tr>
<tr>
<td>Blanks</td>
<td>104-123</td>
<td>20</td>
<td>Blanks</td>
</tr>
<tr>
<td>Requester ID Code</td>
<td>124-127</td>
<td>4</td>
<td>Alpha</td>
</tr>
<tr>
<td>Mult. Request Indicator</td>
<td>128-130</td>
<td>3</td>
<td>Numeric</td>
</tr>
</tbody>
</table>
Verify SSN’s Online

Please enter the following information for each employee you would like to verify.

<table>
<thead>
<tr>
<th>SSN</th>
<th>First Name</th>
<th>Middle Name</th>
<th>Last Name</th>
<th>Suffix</th>
<th>Date of Birth (M D Y Y Y)</th>
<th>Gender (F/M)</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

You may want to print or save this page BEFORE you submit, as this information will NOT be visible after submission. This page contains confidential information. Please keep the printed/saved page in a secure place.

Have a question? Call 1-800-772-6270 to speak with Employer Customer Service personnel. For TDD/TTY call 1-800-325-0778.

Have a question? Call 1-800-772-6270 to speak with Employer Customer Service personnel. For TDD/TTY call 1-800-325-0778.
SSN Verification Results

<table>
<thead>
<tr>
<th>SSN</th>
<th>First Name</th>
<th>Middle Name</th>
<th>Last Name</th>
<th>Suffix</th>
<th>Date of Birth</th>
<th>Gender F/M</th>
<th>Verification Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>123456789</td>
<td>JANE</td>
<td></td>
<td>DOE</td>
<td></td>
<td></td>
<td></td>
<td>1</td>
</tr>
<tr>
<td>987654321</td>
<td>JOHN</td>
<td></td>
<td>DOE</td>
<td></td>
<td></td>
<td></td>
<td>5</td>
</tr>
</tbody>
</table>

1 = SSN is not in Social Security Administration’s records

2 = Name and DOB match; Gender Code does not

3 = Name and Gender Code match; DOB does not

4 = Name matches: DOB and Gender Code do not

5 = Name does not match; DOB and Gender Code not checked
Tax ID Number Verification

- Internal Revenue Service
  - Better for verifying vendors
  - 1 Option:
    - Upload a complete file of vendor data for verification.
  - Verifies:
    - TIN has been issued
    - TIN matches name
Upload a complete file of vendor data for verification

Delimited text file must be formatted as follows:

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Description</th>
<th>Field Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account Number</td>
<td>Vendor Number</td>
<td>Alphanumeric</td>
</tr>
<tr>
<td>TIN Type</td>
<td>1=Individual</td>
<td>Numeric</td>
</tr>
<tr>
<td></td>
<td>2=Business</td>
<td></td>
</tr>
<tr>
<td>Tax Identification Number</td>
<td>TIN or SSN</td>
<td>Numeric</td>
</tr>
<tr>
<td>Vendor</td>
<td>Vendor Name</td>
<td>Alpha</td>
</tr>
</tbody>
</table>
## TIN Verification Results

<table>
<thead>
<tr>
<th>TIN Type</th>
<th>TIN</th>
<th>Name</th>
<th>Account No</th>
<th>Reason Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>123456789</td>
<td>DOE, JANE</td>
<td>3671</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>987654321</td>
<td>Acme Co.</td>
<td>5108</td>
<td>2</td>
</tr>
</tbody>
</table>

0 = Data matches IRS records  
1 = TIN entered is not currently issued  
2 = TIN and Name do not match
Social Security Act

Sec. 1128 – Exclusion of certain individuals and entities from participation in Medicare and state health care programs.

Sec. 1156 – Obligations of health care practitioners and providers of health care services; sanctions and penalties; hearings and review.

The OIG, under this Congressional mandate, established a program to exclude individuals and entities affected by these various legal authorities and maintains a list of all currently excluded parties called the List of Excluded Individuals/Entities.
Verify OIG Excluded Provider Status

• Download database of excluded providers.
• Match OIG names with Payroll Master names.
• Verify “Short List” of name matches online.

*Note: The most common excluded provider type is “License Surrender”. False positives often result because employee does not think to have status changed. It is not done automatically.
Download Excluded Provider List

OIG Data

Last N | First N | Mid N
---|---|---
Back | Helen | K
Seltzer | Al |
Shower | Anita |
Shore | Sandy | C

Employee Records

Last N | First N | Mid N | SSN
---|---|---|---
Back | Helen | K | 123456789
Seltzer | Al | 987654321
Shower | Anita | 999999999
Shore | Sandy | C | 8888888888
Excluded Parties List System (EPLS)

• Download database of EPLS website.
  – Database is updated regularly.
  – Updated for additions and removals.

• Match EPLS names with Payroll Master names.
  – Find name matches.
  – Find matches with alias’.
    • Includes both names and addresses.
Mail Boxes Etc./UPS Store Address Search

- Create your own address database.
  - Addresses provided on website.
- Match to AP vendors mailing addresses.
  - Positive matches are a “red flag” for follow-up.
    - Do you know where this vendor is actually located?
    - Should there be a physical address for this vendor?
    - Has this vendor misrepresented their size, status or ability?
Detecting Employee Fraud using ACL

- Numerous employees with the same address.
- Numerous employees with the same back account.
- Employees in the vendor master file.
- Missing data in Employee master file.
- Duplicates in Employee master file.
- Improper use of earnings’ codes.
- Improper use of overtime.
Detecting Vendor Fraud using ACL

- Split invoices to avoid approval levels.
- Numerically sequenced invoices.
- Matches to Employee data (e.g. address, SSN)
- Missing data elements in Vendor Master file.
- Use of Managerial override to create vendor.
- Vendor addresses changes.
- Payments to dormant vendors.
- Duplicate payments.
Before you utilize third party data:

• Read their terms of use carefully.
• Consult with your Legal Department.
  – Don’t run afoul of employment laws.
  – Establish support for your findings.
Other uses for ACL

- Analyze financial data (AP/AR/budget, etc.)
- Analyze payroll data
- Analyze the capture of revenues.
Websites

DEA Numbers
www.deanumber.com

SSN Searches
https://secure.ssa.gov/acu/LoginWeb/loginHandler.do?SUITE=IRESBSO

IRS Searches
https://la1.www4.irs.gov/e-services/Registration/Reg_Online/Reg_RegisterUserForm

OIG Searches
http://exclusions.oig.hhs.gov/

SDN Searches
http://www.ustreas.gov/offices/enforcement/ofac/sdn/

MBE/UPS Store Search
http://go.mappoint.net/mbes/PrxInput.aspx

Excluded Parties List System
http://www.epls.gov/

Department of Commerce Lists
http://www.bis.doc.gov/complianceand enforcement/liststocheck.htm

County and City Databooks
http://fisher.lib.virginia.edu/collections/stats/ccdb/