Value in Treatment – Participant Compliance Audit

Overview:

As part of Value in Treatment, the Center for Medicare & Medicaid Innovation (CMMI) within the Centers for Medicare & Medicaid (CMS) will conduct necessary compliance audits during each performance year (FY2021 – FY2024). Most audits, if not all, will be desk audits requiring secure electronic submission of requested documentation to CMS, though CMS reserves the right to conduct site visit audits that may not require secure electronic submissions. We anticipate that participants will spend approximately 40 minutes collecting and submitting requested audit documents, if selected.

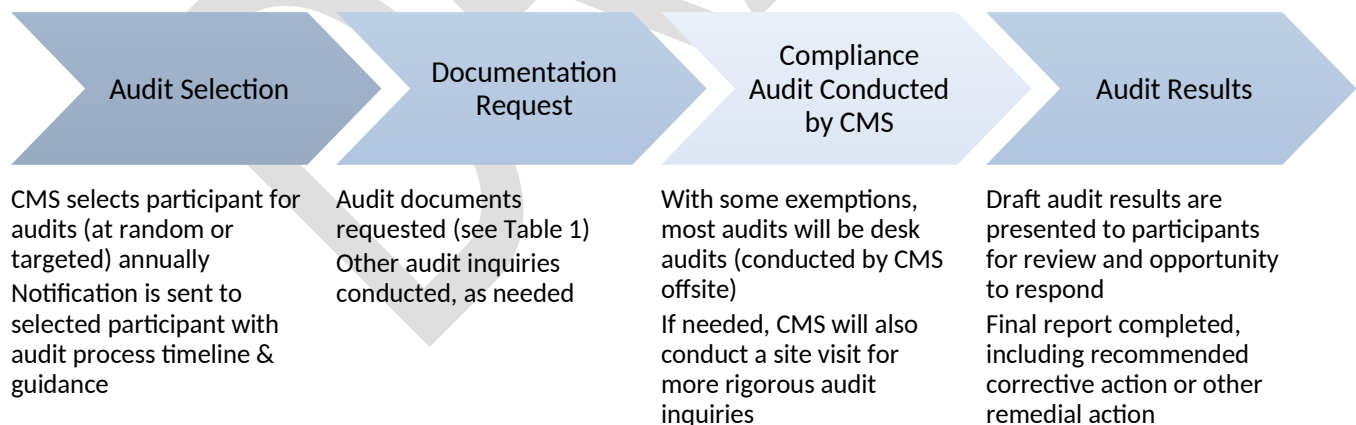**The goals of the Value in Treatment Compliance Audit are to:**

- Ensure that implementation is occurring in accordance with the terms of the demonstration, as set forth in the participation agreement (PA) and implementation plan, as outlined through the Request for Application (RFA) and updated thereafter, as requested.
- Conduct audits of patient records and other reports to verify that Value in Treatment services match what was reported to CMS.
- Verify the accuracy of reported labor and non-labor expenses.
- CMS will separately assess claims to ensure a CMF is paid to no more than one Participant for a Participating Beneficiary during a calendar quarter, as required by 1866F(e)(1)(C).
- Identify integrity risks or issues.
- Identify areas where education and outreach could improve compliance.
- Identify negative findings that would result in heightened compliance audit, imposition of Corrective Action Plan (CAP), repayment of demonstration funds, or termination from Value in Treatment.

Process:

The Value in Treatment Compliance Audit will be revised annually to incorporate audit results, lessons learned, environmental changes, demonstration risks and vulnerabilities, stakeholder input, and to ensure alignment with the most recent program and agency goals and priorities.

CMMI anticipates that Value in Treatment will follow the audit process outlined in **Chart 1**. A detailed compliance audit guidance document will be updated and submitted to participants annually.

Chart 1: Value in Treatment Compliance Audit Process

Audit Selection	Documentation Request	Compliance Audit Conducted by CMS	Audit Results
CMS selects participant for audits (at random or targeted) annually Notification is sent to selected participant with audit process timeline & guidance	Audit documents requested (see Table 1) Other audit inquiries conducted, as needed	With some exemptions, most audits will be desk audits (conducted by CMS offsite) If needed, CMS will also conduct a site visit for more rigorous audit inquiries	Draft audit results are presented to participants for review and opportunity to respond Final report completed, including recommended corrective action or other remedial action

Documentation Requests:

Participants selected for compliance audits will be required to submit to CMS some or all of the data and documentation listed in **Table 1.** All requested documentation will be collected via a secure electronic method as specified by CMS, though participants selected for site visit audits may be able to provide requested documentation during the visit.

Table 1: Value in Treatment – List of Audit Documentation

Document	Applicable Audit Review Element
Participant Agreement (PA) Implementation Plan	**Participation and Implementation Compliance** • Is the demonstration PA and Implementation Plan up to date (CMS will have the most updated copy; participant will just confirm)? • Did the participant implement the demonstration in accordance to its PA and implementation plan effective during the audit review period?
Beneficiary Notice Beneficiary Agreement Form	**Beneficiary Agreement** • Does the participant have a demonstration notice package, and was it provided to the beneficiary? • Did the eligible beneficiary sign the agreement form? • Did the eligible beneficiary agree to: 1) voluntarily participate in the demonstration; and/or 2) share its health information with CMS and its contractors, per the agreement form?
OUD Care Team Roster	**OUD Care Team Agreements** • Is the OUD Care Team Roster up to date (CMS will have the most updated copy; participant will just confirm)? • Do the providers furnishing demonstration services, both medical and non-medical, have a formal agreement with the participant to participate in the demonstration?

Screenshots from Patient Records (e.g., medical records/charts, EHRs, E-files, other patient data entry source, etc.)
 	
 Reports (health IT/EHR reports, service delivery databases, or other tracking system)
	Demonstration OUD Care Delivery Services
	 • Do participant reports, such as those generated through its health IT system, EHRs, or other database, track Value in Treatment services furnished during the audit period? Reports should accurately match the Annual Financial Report information, including:
	    o Number of CMF billed claims
	    o Number of Unique Beneficiaries furnished demonstration services
	    o The type of services provided to applicable beneficiaries
	 • Do randomly selected or targeted patient records demonstrate the type of Value in Treatment service(s) provided, and match what was reported by the participant?

Annual Financial Report (most recent) Financial statements, ledgers, invoices Accounting system reports Receipts, W-2, or 1099 Forms Contracts (vendors, contractors)	**Demonstration Expenses** • Does participant financial documentations support what was reported in its Annual Financial Report, including labor and non-labor expenses?