

# FLORIDA MEDICAID PROVIDER SELF-AUDIT GUIDANCE

## 1. Introduction.

The purpose of this document is to provide guidance to providers regarding self-audits. Self-audits may be performed either voluntarily by a provider or in response to a request by the Agency. Self-audits are typically processed through the Division of Health Quality Assurance's Bureau of [Medicaid Program Integrity](#).

A provider has an obligation to ensure that claims submitted to the Medicaid program are proper. When a provider determines that reimbursements were in error, the provider is obligated to return the improper amounts to the state. Providers should return the improper amounts to the Agency along with supporting information that will allow the Agency to validate the overpayment amount.

Section 409.913, F.S., obligates the Agency to impose a sanction on providers when the Agency has violations of Medicaid laws. However, this same section of law authorizes the Agency to institute amnesty programs, wherein Medicaid providers may repay an overpayment without sanctions being imposed. Therefore, providers may receive notice from the Agency of a specific matter to be addressed via a self-audit, along with other pertinent audit parameters (time period for review, specific claims to review, etc.) and will afford providers a specified period of time in which to conduct the self-audit to avail themselves of the amnesty opportunity; providers who choose not to perform a self-audit are subject to audit by the Agency, and will be subject to sanctions that may follow as a result of violations discovered during the audit.

## 2. Self-audit Submission.

The Agency needs the following information to validate the audit findings and properly document the overpayment. The detailed information will help assure that future audits of the provider do not include claims which have already been repaid.

- a. Billing Provider information:
  - (1) Name;
  - (2) Address;
  - (3) Provider type;
  - (4) Provider identification number(s);
  - (5) Tax identification number(s);
  - (6) Name, address, and telephone number of the designated contact for the provider regarding the self-audit.
  
- b. Claims information (for the claims reviewed):
  - (1) Date of Service;
  - (2) Type of Service (e.g., procedure code; units of service);
  - (3) Treating Provider;
  - (4) Recipient Name and ID number
  - (5) Internal control number (ICN);
  - (6) Description of the non-compliance<sup>1</sup>;
  - (7) And any other information that would allow the Agency to verify the claim(s).

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<sup>1</sup> Descriptions may include such issues as “services not rendered”, “up-coding”, “brand drugs for generics”, “unqualified staff performing service”, “incorrect dates of service”, “incorrect recipient”, “duplicate services”, “unbundling”, “services not documented”, etc.

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## Self-audit submissions should be directed to:

Agency for Health Care Administration  
Medicaid Program Integrity  
Attention: Self-Audit Coordinator  
2727 Mahan Drive, MS 6  
Tallahassee, Florida 32308

- c. Payment: Providers seeking amnesty from sanctions must repay the overpayment and are encouraged to pay in full at the time of submitting the self-audit. Where full payment is not possible, providers are encouraged to submit partial payments during the verification process as they are able to. Providers are also encouraged to indicate, with the self-audit submission, the repayment terms they are requesting if they are not intending to pay in full.
- d. Providers who intend to waive their administrative hearing rights (and intend to repay the overpayment to obtain amnesty from sanctions) should clearly indicate that in their self-audit that they expressly waive their right to a hearing as would be afforded to them pursuant to Chapter 120, Florida Statutes.

### 3. Agency Verification

The extent of the Agency's verification effort will depend, in large part, upon the quality and thoroughness of the provider self-audit report. During the self-audit process providers may have questions and concerns; the Agency will work closely with providers to answer any questions that they may have. Providers or their representatives that have questions regarding this document may contact the provider self-audit coordinator, whose name and contact information is included in the letter that initiated the self-audit or was identified following the provider's notice of intent to submit a self-audit.

Upon completion of the Agency's review of the self-audit, the audit will either be accepted or declined. Accepted audits will result in the issuance of an agency action letter; either a final or preliminary agency action letter (depending on whether the provider has also included payment and indicated that they are waiving their administrative hearing rights). In either case, if payment has not been made, the letter will provide repayment instructions. All instructions in the letter must be followed for the provider to receive amnesty from sanctions.

Audits that are not accepted will be returned to the provider with an explanation regarding why the audit could not be accepted.

Participation in a self-audit does not eliminate the possibility of further review by the Agency and does not affect in any manner the Agency or other regulatory or law enforcement agencies' ability to pursue criminal, civil, or administrative remedies.

Providers should maintain copies of all self-audit information and documentation for future reference.