

Revenue Cycle Management & Fraud

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Collections Percentage

Reimbursement Summary

Primary Insurance Carrier	Patient Allocation	% of total pat. allo	Insurance Allocation	% of total ins. alloc.	Total Charges	% of total chgs.	Patient payments (deposits excluded)	% of pat. alloc.	Insurance payments	% of ins. alloc.	Total payments	% of total chgs.	Patient adjustments	% of pat. alloc.	Insurance adjustments	% of ins. alloc.	Total adjustments	% of total chgs.
	\$637,610.37	85.0	\$1,047,208.71	82.2	\$1,094,819.08	82.2	\$292,368.52	41.1	\$3,081,229.76	31.9	\$3,343,598.28	32.0	\$336,146.97	52.7	\$7,165,211.90	66.2	\$7,521,358.87	66.0
	\$1,670.64	0.2	\$53,342.84	0.1	\$55,013.48	0.1	\$1,484.22	88.8	\$20,421.24	38.3	\$21,905.46	38.8	\$188.42	11.2	\$32,391.60	60.7	\$32,578.02	59.2
	\$38,969.01	11.8	\$8,645,557.81	13.3	\$8,732,516.82	13.3	(\$360.40)	-0.4	\$1,615,742.10	22.8	\$1,515,391.70	22.5	\$87,318.41	100.4	\$5,020,919.80	75.8	\$5,108,238.21	75.9
	\$9,060.88	1.2	\$1,150,301.29	2.3	\$1,159,362.27	2.3	\$7,527.66	63.1	\$435,806.02	37.9	\$443,333.68	38.2	\$521.53	5.8	\$658,198.05	57.2	\$658,720.59	58.8
	\$10,783.34	1.4	\$479,323.87	1.0	\$490,077.21	1.0	\$10,857.13	98.3	\$138,555.47	28.9	\$148,012.60	30.4	\$596.21	3.7	\$340,771.25	71.1	\$341,187.46	68.6
	\$1,989.69	0.3	\$166,903.85	0.3	\$168,893.74	0.3	\$1,560.79	78.4	\$13,547.08	8.1	\$15,107.87	6.9	\$88.10	3.5	\$152,375.82	91.3	\$152,444.92	90.9
	\$2,069.63	0.3	\$421,083.85	0.8	\$423,153.48	0.8	\$2,060.65	99.8	\$222,598.00	48.1	\$204,657.75	48.4	(\$32.88)	-1.6	\$184,326.37	39.0	\$164,263.49	38.8
	\$750,113.86		49,983,726.22		50,713,842.08		\$265,088.77	38.0	15,407,888.57	30.8	15,682,907.3	30.9	124,605.76	56.6	33,554,195.80	67.2	33,878,801.56	67.0
			Inception to Current Month				Collectible %						Inception to Current Month				Collectible %	
Total Receipts			15,692,907.34				31.59%		Total Receipts				15,692,907.34				30.97%	
Total Adjustments			33,978,801.56						Total Adjustments				34,978,801.56					

\$1 million dollars of adjustments difference between one month to the next only had .62% difference

Embezzlement & How to Prevent It

- Employee discards patient encounter forms and keeps the patient's copay (cash only) and patient's insurance plan is not billed and employee shows patient as a no show in system
- Send out no show letters to patients
- Match the number of appointments for the day with super bills for same day

Embezzlement & How to Prevent It

- Employee in billing department endorses a check from an insurance company from the practice paid to the order of the employee who deposits into their own bank account (usually banks don't cash third-party endorsements because they cannot verify the first endorsement)
- Or employee opened up a company almost in the name of practice (CST, Ltd. vs CST) and then had checks endorsed using stamp in office but deposited into their own company Employee then does a balance adjustment to write off the balance either as uncollectible or as a normal write off based on what insurer owed
- **Whoever opens the mail which is someone different than who posts the payments should add up the total and make sure it adds up to batch when payments are posted**
- You can also have a check deposit machine from your bank in your office and deposit the checks for the day that are received and then give to biller to post the payments since cash is now in bank
- **Do a background check on your billing staff and also obtain a credit report on them**

Days in Accounts Receivable Ratio

This ratio calculates the average number of days it takes to collect an accounts receivable.

In order to calculate this ratio you need the following two things:

1. The accounts receivable balance at a specific point in time.
2. The revenue generated by the company over a specific period.

For example, at the end of 2013

Accounts Receivable Balance at 12/31/13	\$2,000,000
Revenue for calendar year 2013	\$24,500,000

Average Daily Revenue (\$24,500,000/365 days)	\$67,123
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Days in Account Receivable (A/R of \$2,000,000/\$67,123)	29.80
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What this says is that on average it will take 29.8 days to collect what is owed to you.

Days in Accounts Receivable Ratio

What is also important is seeing how Anthem and Medicare compare for this ratio

For example, at the end of 2013

Accounts Receivable balance at 12/31/13 for Medicare	\$700,000
Medicare revenue for calendar year 2013	\$11,025,000

Average Daily Revenue (\$11,025,000/365 days)	\$30,205
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Days in Account Receivable (A/R of \$700,000/\$30,205)	23.17
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This says that it takes 23.17 days to collect what is owed by Medicare to you

Accounts Receivable balance at 12/31/13 for Anthem	\$950,000
Anthem revenue for calendar year 2013	\$8,000,000

Average Daily Revenue (\$8,000,000/365 days)	\$21,918
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Days in Account Receivable (A/R of \$950,000/\$21,918)	43.34
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This says that it takes 43.34 days to collect what is owed by Anthem to you

Remember that this is an average which means you may have some insurers paying you at 120 days which is why you still need to review the accounts receivable aging reports each month

Days in Accounts Receivable Ratio

What is also important is seeing how Anthem and Medicare compare for this ratio

For example, at the end of 2013

Accounts Receivable balance at 12/31/13 for Medicare	\$700,000
Medicare revenue for calendar year 2013	\$11,025,000

Average Daily Revenue (\$11,025,000/365 days)	\$30,205
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Days in Account Receivable (A/R of \$700,000/\$30,205)	23.17
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This says that it takes 23.17 days to collect what is owed by Medicare to you

Accounts Receivable balance at 12/31/13 for Anthem	\$730,820
Anthem revenue for calendar year 2013	\$8,219,180

Average Daily Revenue (\$8,000,000/365 days)	\$22,518
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Days in Account Receivable (A/R of \$950,000/\$21,918)	32.45
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This says that it takes 32.45 days to collect what is owed by Anthem to you

By working hard on all the Anthem accounts and knocking down the Anthem A/R by \$219,180 the days in A/R drop by about 11 days and the practice has this extra revenue now for the year without doing anything but working on getting this insurer to pay the way your other insurers were paying

Days in Accounts Receivable Ratio

This ratio calculates the average number of days it takes to collect an accounts receivable.

In order to calculate this ratio you need the following two things:

1. The accounts receivable balance at a specific point in time.
2. The revenue generated by the company over a specific period.

For example, at the end of 2013

Accounts Receivable Balance at 12/31/13	\$1,780,820
Revenue for calendar year 2013	\$24,719,180

Average Daily Revenue (\$24,500,000/365 days)	\$67,724
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Days in Account Receivable (A/R of \$2,000,000/\$67,123)	26.30
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What this says is that on average it will now take 26.3 days to collect what is owed to you.

Embezzlement & How to Prevent It

- Employee in larger practice is in charge of purchasing fixed assets such as computers and makes big purchases telling the check signer they are for new computers for various departments
- Employee orders extra computers or equipment and takes home or even has it delivered to another address that appears to be a part of practice and sells after receiving it for discounted prices
- Manager or physician in charge needs to verify that all equipment that is signed off for matches with checks written

Technical Denials Report

Transaction SubSubGroup	January	February	March	April	May	June	July	2011
Eligibility								
00000826 - NO AUTHORIZATION (OUTPATIENT)	-496	1,619	-94		-15,665		1,562	-13,074
Total: Eligibility	-496	1,619	-94		-15,665		1,562	-13,074
Med.Records								
00000835 - TIMELY FILING W/O MED RECORDS					-2,881			-2,881
Total: Med.Records					-2,881			-2,881
Pt.Accting								
00000260 - CLOSE ACCOUNT	-18							-18
00000262 - SMALL BALANCE W-O	-57	-85	-140	1	-55	-30	-9	-374
Total: Pt.Accting	-75	-85	-140	1	-55	-30	-9	-392
Pt.Care								
00000907 - MEDICARE LCD	-17,168	3,038		10,322	-4,334	-7,914	-3,180	-19,237
Total: Pt.Care	-17,168	3,038		10,322	-4,334	-7,914	-3,180	-19,237
Total: Technical Denials	-17,739	4,572	-234	10,323	-22,935	-7,944	-1,627	-35,584

Review A/R adjustments and write off reports for which you have more control over (such as for timely filing, no preauthorization, appeals being denied, etc.)

Account Receivables Detailed Aging

Patient Id	Patient Name	Deposit	0 - 30	31-60	61-90	91-120	120+	Total
Patient Subtotal		(\$12.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$12.00)	(\$24.00)
	%	50.00	0.00	0.00	0.00	0.00	50.00	(0.02)
Insurance Subtotal		\$0.00	\$16,088.22	\$36.76	\$0.00	\$1,234.32	(\$15.82)	\$17,343.48
	%	0.00	92.76	0.21	0.00	7.12	(0.09)	1.37
Total		(\$12.00)	\$16,088.22	\$36.76	\$0.00	\$1,234.32	(\$27.82)	\$17,319.48
	%	(0.07)	92.89	0.21	0.00	7.13	(0.16)	1.26
<i>The section for WPS TrCare for Life (169) contains 105 patients</i>								
Patient Total		(\$8,401.82)	\$29,081.70	\$5,402.26	\$6,937.08	\$10,237.13	\$65,160.98	\$108,416.73
	%	(7.75)	26.82	4.98	6.40	9.44	60.10	7.89
Insurance Total		(\$15.00)	\$1,037,055.70	\$182,468.53	\$2,088.34	\$39,477.73	\$3,838.06	\$1,264,913.36
	%	0.00	81.99	14.43	0.17	3.12	0.30	92.11
Total		(\$8,416.82)	\$1,066,136.80	\$187,870.79	\$9,025.42	\$49,714.86	\$68,999.04	\$1,373,330.09
	%	(0.61)	77.63	13.68	0.66	3.62	5.02	
<i>This report contains 1,287 patients</i>								

- Insurance balances over 90 days – If balances are high then think of hiring an outside company to catch your staff up and then hold your staff accountable
- Refunds found after 60 days should be refunded immediately

Managing Account Receivables & Impact on Days In A/R

- Invest time up front in counseling patients as to their financial responsibility
- Spend time researching payment assistance programs on behalf of patients to help bridge the financial gap of what is owed for their treatment
 - Tools to assist in this process Bobbi Buell's assistPoint at www.assistpoint.com
 - ACCC's 2016 Patient Assistance and Reimbursement Guide at www.accc_cancer.org/publications/PatientAssistanceGuide.asp
- Patient balances over 6 months without a payment – Use other billing companies to follow up on collections of these balances without actually putting them into collections

Embezzlement & How to Prevent It

- Employee creates fake vendors and even a fake third party payer
- Employee then generates fake professional looking invoices
- Employee puts the invoice with check for signer along with other checks and signer quickly signs off without any questions regarding the invoice as they look completely legitimate
- Employee then endorses check with company that they legitimately set up and endorsement looks real with stamp from company cashing check
- Check signer should look for companies with similar names (i.e. Aetna vs Aetna, Inc., OfficeMax vs OfficeMax, Oncology Supply vs Oncology Supplier)
- Check signer should be well aware of their vendors and payment amounts going out and if payment seems odd ask more questions including calling vendor if necessary
- Never sign a check without a detailed invoice
- If signer has to ask person preparing checks a lot of questions and answers are vague or person seems defensive and/or at times seems to give signer checks right before signer has to leave to go somewhere to quickly get them done and out the door this is a sign of potential problems existing

Missed Drug Report for Supportive Care

All offices

	INVENTORY	PURCHASES	INVENTORY	TOTAL					
	BALANCE	May	BALANCE	USED					
	May		May	May	TOTAL	TOTAL	DIFFERENCE		
PROCRIT 60K	0	0	0	0					
PROCRIT 40K	0	4	2	2					
PROCRIT 20K	0	0	0	0					
ARANESP 200 MCG	7	14	9	12	J0885	PROCRIT 1K	80	80	0
ARANESP 300 MCG	6	3	7	2	J0881	ARANESP 1MCG	5400	5400	0
ARANESP 100 MCG	2	8	5	5	J2505	NEULASTA 6MG	48	48	0
ARANESP 150 MCG	0	0	0	0	J1442	NEUPOGEN 1MCG	2400	2400	0
ARANESP 500 MCG	2	3	2	3					
ARANESP 25 MCG	0	0	0	0					
ARANESP 40 MCG	4	8	11	1					
ARANESP 60 MCG	9	4	7	6					
NEULASTA 6MG	13	60	25	48					
NEUPOGEN 300MCG	2	0	2	0					
NEUPOGEN 480MCG	7	1	3	5					

Office Location 1

	INVENTORY	PURCHASES	INVENTORY	TOTAL					
	BALANCE	May	BALANCE	USED					
	May		May	May	TOTAL	TOTAL	DIFFERENCE		
PROCRIT 60K				0					
PROCRIT 40K	0	4	2	2					
PROCRIT 20K				0					
ARANESP 200 MCG	1	4	3	2	J0885	PROCRIT 1K	80	80	0
ARANESP 300 MCG	1		1	0	J0881	ARANESP 1MCG	1500	1500	0
ARANESP 100 MCG	2	4	3	3	J2505	NEULASTA 6MG	31	31	0
ARANESP 150 MCG				0	J1442	NEUPOGEN 1MCG	0	960	-960
ARANESP 500 MCG	1	1	1	1					
ARANESP 25 MCG				0					
ARANESP 40 MCG	1	4	5	0					
ARANESP 60 MCG	3	4	2	5					
NEULASTA 6MG	8	32	9	31					
NEUPOGEN 300MCG	1		1	0					
NEUPOGEN 480MCG	4		2	2					

Missed Drug Report for Supportive Care

Office Location 2

	INVENTORY	PURCHASES	INVENTORY	TOTAL				
	BALANCE	May	BALANCE	USED				
	May		May	May	TOTAL	TOTAL	DIFFERENCE	
					BILLED	USED		
					OUT			
PROCRIT 60K				0				
PROCRIT 40K				0				
PROCRIT 20K				0				
ARANESP 200 MCG	3	2	2	3	J0885 PROCRIT 1K	0	0	
ARANESP 300 MCG		3	1	2	J0881 ARANESP 1MCG	2260	2260	0
ARANESP 100 MCG				0	J2505 NEULASTA 6MG	12	12	0
ARANESP 150 MCG				0	J1442 NEUPOGEN 1MCG	1440	480	960
ARANESP 500 MCG		2		2				
ARANESP 25 MCG				0				
ARANESP 40 MCG	2		2	0				
ARANESP 60 MCG	3		2	1				
NEULASTA 6MG	1	20	9	12				
NEUPOGEN 300MCG	1		1	0				
NEUPOGEN 480MCG	1			1				

Office Location 3

	INVENTORY	PURCHASES	INVENTORY	TOTAL				
	BALANCE	May	BALANCE	USED				
	May		May	May	TOTAL	TOTAL	DIFFERENCE	
					BILLED	USED		
					OUT			
PROCRIT 60K				0				
PROCRIT 40K				0				
PROCRIT 20K				0				
ARANESP 200 MCG	3	8	4	7	J0885 PROCRIT 1K	0	0	
ARANESP 300 MCG	5		5	0	J0881 ARANESP 1MCG	1640	1640	0
ARANESP 100 MCG		4	2	2	J2550 NEULASTA 6MG	5	5	0
ARANESP 150 MCG				0	J1442 NEUPOGEN 1MCG	960	960	0
ARANESP 500 MCG	1		1	0				
ARANESP 25 MCG				0				
ARANESP 40 MCG	1	4	4	1				
ARANESP 60 MCG	3		3	0				
NEULASTA 6MG	4	8	7	5				
NEUPOGEN 300MCG				0				
NEUPOGEN 480MCG	2	1	1	2				

Embezzlement & How to Prevent It

- Employee who does payroll submits payroll deposits larger than what is required and then credits the overpayment to tax withholding for themselves
- At year end the employee then files tax return and gets a large refund from IRS legitimately funneling thousands of dollars from practice
- Person typically is a high level person or manager since they are doing payroll and usually payroll taxes are done electronically so that no one sees them to make sure look reasonable
- It is important to look at quarterly detailed payroll reports to quickly look down at federal and state withholding by employee to see if they all look legitimate
- Someone making \$50,000 with their W-2 showing federal withholding of \$10,000 would be an issue to question
- Tax deposits tend to be a close to the same amount each pay period unless bonuses are generated. Therefore a quick glance at all payroll deposits to see if they seem to be a like is a quick way to see consistency

Payer Contracting

- Medicare, Medicaid & Tricare (only Tricare can be negotiated)
- Negotiating in the hospital verses the private practice setting
- Private Payers
 - Focus on the 5 biggest private payers typically Anthem is the largest
 - Focus on the CPT codes that are billed out the most when contracting (In the infusion center focus on 96413, 96415, 96367 & 96372) (Office 99204, 99205, 99214 & 99215) (Hospital 99223 & 99233)
 - Negotiating drug reimbursement is important but these fees are only going to diminish which is why focusing on the services is extremely important

Contract Negotiation Example

CPT CODE	DESCRIPTION	# OF TIMES PERFORMED		COST PER CPT CODE	MEDICARE ALLOWABLE		TOTAL REIMB VS COST
		All Insurance					
38221	BONE MARROW BIOPSY	9		357.49	170.19		-1,685.70
99201	Office/outpatient visit, new	1		109.75	43.98		-65.77
99202	Office/outpatient visit, new	1		195.42	75.08		-120.34
99203	NP DETAILED, LOW COMPLEX	46		279.05	109.05		-7,820.00
99204	NP COMPREHENS, MOD CMLPX	252		318.27	165.90		-38,397.24
99205	NP COMPREHENS, HIGH	225		413.33	208.45		-46,098.00
99211	ESTAB PT-NP PHYSICIAN	393		39.64	20.02		-7,710.66
99212	PROB FOCUSED, STRTFWD	674		81.39	43.98		-25,214.34
99213	EXPANDED, LOW COMPLX	1103		115.41	72.94		-46,844.41
99214	DETAILED, MOD COMPLX	2576		184.56	108.34		-196,342.72
99215	COMPREHENS/HIGH COMPLX	1544		280.78	146.24		-207,326.14
99221	H&P/LOW	8		179.09	102.62		-611.76
99222	H&P/MODERATE	159		298.48	138.37		-25,457.49
99223	H&P/HIGH	173		416.65	204.87		-36,637.94
99231	HOSP/PROB FOCUS/LOW	338		89.68	39.33		-17,018.30
99232	HOSP/EXPANDED/MOD	652		147.82	72.94		-48,821.76
99233	HOSP/DETAILED/HIGH	546		210.30	105.12		-57,428.28
96360	IV infuse hydration, initial	41		89.30	57.92		-1,286.58
96361	Each additional infuse hour	82		30.01	15.37		-1,200.48
96365	IV infusion therapy/diagnost	860		109.53	70.08		-33,927.00
96366	Each additional hr up to 8hr	692		43.86	18.95		-17,237.72
96367	Additional sequential infuse	2370		64.27	30.39		-80,295.60
96368	Concurrent infusion	960		41.20	20.74		-19,641.60
96372	Therapeutic/diagnostic injec	1913		37.72	25.39		-23,587.29
96374	IV push, single orinital dru	16		85.60	57.21		-454.24
96375	Each addition sequential IV	395		39.86	22.53		-6,845.35
96401	Chemo administrate subcut/IM	118		90.10	75.08		-1,772.36
96402	Homonal anti-neoplastic	37		68.47	32.54		-1,329.41
96409	IV push single/initial subst	80		168.64	111.20		-4,595.20
96411	IV push each additional drug	36		101.39	62.21		-1,410.48
96413	Chemotherapy IV one hr initi	1736		230.04	135.87		-163,479.12
96415	Each additional hr 1-8 hrs	1626		60.08	28.25		-51,755.58
96416	Prolong chemo infuse>8hrs pu	53		241.66	140.87		-5,341.87
96417	Each add sequential infusion	820		117.88	62.93		-44,895.00
Total Loss if all patients were reimbursed by Medicare rates for all E&M codes							-1,222,655.73

Contract Negotiation Example with Anthem

CPT CODE	DESCRIPTION	COST PER CPT CODE	MEDICARE ALLOWABLE	# OF TIMES PERFORMED Anthem	TOTAL REIMB VS	New Negotiated Rates	TOTAL New REIMB VS
					COST-Anthem		COST-Anthem
38221	BONE MARROW BIOPSY	357.49	170.19	2	-374.60		-374.60
99201	Office/outpatient visit, new	109.75	43.98	0	0.00		0.00
99202	Office/outpatient visit, new	195.42	75.08	0	0.00		0.00
99203	NP DETAILED, LOW COMPLEX	279.05	109.05	12	-2,040.00		-2,040.00
99204	NP COMPREHENS, MOD CMLX	318.27	165.90	63	-9,599.31		-9,599.31
99205	NP COMPREHENS, HIGH	413.33	208.45	56	-11,473.28		-11,473.28
99211	ESTAB PT-NP PHYSICIAN	39.64	20.02	98	-1,922.76		-1,922.76
99212	PROB FOCUSED, STRTFWD	81.39	43.98	169	-6,322.29		-6,322.29
99213	EXPANDED, LOW COMPLX	115.41	72.94	276	-11,721.72		-11,721.72
99214	DETAILED, MOD COMPLX	184.56	108.34	644	-49,085.68	135.43	-31,639.72
99215	COMPREHENS/HIGH COMPLX	280.78	146.24	385	-51,797.90	182.80	-37,722.30
99221	H&P/LOW	179.09	102.62	2	-152.94		-152.94
99222	H&P/MODERATE	298.48	138.37	40	-6,404.40		-6,404.40
99223	H&P/HIGH	416.65	204.87	43	-9,106.54		-9,106.54
99231	HOSP/PROB FOCUS/LOW	89.68	39.33	85	-4,279.75		-4,279.75
99232	HOSP/EXPANDED/MOD	147.82	72.94	163	-12,205.44	91.18	-9,232.32
99233	HOSP/DETAILED/HIGH	210.30	105.12	137	-14,409.66	131.40	-10,809.30
96360	IV infuse hydration, initial	89.30	57.92	10	-313.80		-313.80
96361	Each additional infuse hour	30.01	15.37	21	-307.44		-307.44
96365	IV infusion therapy/diagnost	109.53	70.08	215	-8,481.75		-8,481.75
96366	Each additional hr up to 8hr	43.86	18.95	173	-4,309.43		-4,309.43
96367	Additional sequential infuse	64.27	30.39	593	-20,090.84	37.99	-15,584.04
96368	Concurrent infusion	41.20	20.74	240	-4,910.40		-4,910.40
96372	Therapeutic/diagnostic injec	37.72	25.39	478	-5,893.74	31.74	-2,858.44
96374	IV push, single or initial dru	85.60	57.21	4	-113.56		-113.56
96375	Each addition sequential IV	39.86	22.53	99	-1,715.67		-1,715.67
96401	Chemo administrate subcut/IM	90.10	75.08	30	-450.60		-450.60
96402	Hormonal anti-neoplastic	68.47	32.54	9	-323.37		-323.37
96409	IV push single/initial subst	168.64	111.20	20	-1,148.80		-1,148.80
96411	IV push each additional drug	101.39	62.21	9	-352.62		-352.62
96413	Chemotherapy IV one hr initi	230.04	135.87	434	-40,869.78	169.84	-26,126.80
96415	Each additional hr 1-8 hrs	60.08	28.25	407	-12,954.81	35.31	-10,081.39
96416	Prolong chemo infuse>8hrs pu	241.66	140.87	13	-1,310.27		-1,310.27
96417	Each add sequential infusion	117.68	62.93	205	-11,223.75		-11,223.75
Total loss for on all E&M codes from Anthem patients					-305,666.90		-242,413.36
Total savings if you negotiate 8 E&M codes as shown above							\$63,253.54

Embezzlement/HIPAA Violation In My Own Practice

- Clinical Employee would have patient go into bathroom for urine samples or taken into lab where purse was left in exam room and while blood or other samples were being taken clinical employee went into exam room and quickly took credit card or cash out of patient's purse and returned to get patient
- Same employee was using social security numbers from EMR of patients and employees and setting up loans under patient's and employee's names and social security numbers but using her own address. Employee was getting \$10,000 to \$15,000 loans secured just based on ID # and credit of individuals.
- Employee would leave during lunch and would go around to department stores and make large purchases with credit cards including cash withdrawals at the bank within Walmart
- Employee was one of the kindest, friendliest and funniest employees and was loved by everyone
- A background check on this employee would have pulled up a criminal record in a bordering state

Red Flags to Watch For Embezzlement

- Employees who become defensive when asked questions about areas they are responsible for
- Employees who take a long time to get back with answers and information to your questions
- Getting financials late all the time or when asking the employee always needs time to prepare when time is not an issue with QuickBooks and other accounting systems on printing things out immediately
- When management or financial/operational issues change to make things tighter watch for anyone that leaves at that time because they know they may now get caught
- If an employee in the financial/billing part of the practice never takes off time and keeps it all close to their chest not allowing others to help or learn can be a sign of covering up information – Make sure there is a back up and require time off to allow back up to fill in and see that everything is working smoothly in that position
- Make sure physicians and managers are taught what to look for and have an understanding and enough knowledge of what the person is doing in the specific positions to watch for issues (Look at bank statements every month)
- Do background checks when hiring and check credit scores if employee is going to work in billing or front desk

