

CHAPTER 4

AUDITING HINTS

4.1 General

The CDR should be audited to ensure that cost and workload reflects operations of the programs at your facility. Although, the CDR is a per diem report and cannot reflect the specific cost of patient care, it should reflect the cost of care in the program areas at your facility.

4.2 Steps to Audit Report

- a.** Keep current on the bed types and programs your facility operates to ensure that cost is appropriately distributed to the types of care provided at your facility. Services should provide the most current distribution that will reflect their support to these programs. They should be encouraged to use any reports and/or computer programs (i.e. VISTA packages) that might assist in the development of the percentages. Services should be reminded of the numbering scheme of the CDR and not rely only on the account name. Example: 1212.00 Operating Room is in the 1000 series and therefore for inpatient surgeries only. Surgeries performed on an outpatient basis should be reported to 2211.00.
- b.** Check the “Difference” line in Section I of the report for variances between the Funded Jurisdictional (amount distributed) line and the CALM 830 line (FMS handoff). If a difference exists (other than a rounding difference), check the Undistributed Cost Centers (PF20 on CDR Main Menu) for each month for any cost center/subaccount combinations that remain undistributed.
- c.** Compare your facility unit cost with that of the Group and Department (National). If your facility unit cost is “out of line”, check your workload units to ensure all workload was recorded (see Appendix D for source of units). The VWM data can be accessed using FRS. To validate the clinic stops, use the first monthly run of the OP0 and OP1 reports generated by NPCD (sent to the OPA mailgroup). The Dental Activity System (DAS) and the HBHC/HBPC units can be validated with the respective services. If units have been reported correctly, check your cost centers to the account for any that may seem inappropriate for the account.
- d.** If workload and cost have been distributed properly for your facility, check the units and cost reported by other facilities. An anomaly at one site may affect the Group and/or Department unit cost. Comparisons with other sites should be done at the account level and not necessarily the cost center level due to the differences in cost center usage.

e. Check your shifts in cost versus shifts in workload to ensure that the report reflects what is occurring at your facility. Due to the type of care provided, shifts in cost may not be at the same rate as workload shifts but perhaps they should be in the same direction.