

AUDIT CHECKLIST:	INCIDENT-TO		
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Month:		Physician:		Met criteria:
Patient:		Reviewer:		Payer:

If the answer is "no" to any of the questions, it is not appropriate to bill the service incident-to the physician.

DOCUMENTATION TASK		YES	NO
Location	Does the place of service (POS) fall within the definition of an office or a physician directed clinic?		
	The service is <u>not</u> performed in the institutional setting (i.e. hospital or skilled nursing facility)? Incident-to services <u>cannot</u> be performed in the emergency room, hospital outpatient department or provider based physician office (POS 22).		
Employment relationship	Does the physician or group meet an expense and meet the employment requirements for the auxiliary staff? - OR -		
	Does the auxiliary staff include employees, leased employees, or independent contractors of the physician or the entity that employs or contracts with the physician?		
Supervision	Did the physician perform <u>direct supervision</u> ? (Present in the office suite to assist, if necessary. The physician does not need to be physically present in the patient's treatment room for these services.)		
	Is there a documentation link between auxiliary staff and the physician when the incident-to service was performed? (Archived records of when the supervising physician was in the office suite, i.e. physician scheduler, etc or documentation in the medical record by the physician.)		
Services performed	Did the physician personally perform the initial service and develop the plan of care? (Non-physician practitioners (NPPs) cannot see new patients or established patients with new problems incident-to).		
	Is the service a part of the patient's normal course of treatment?		
	Is the physician actively involved in the course of treatment?		
	Is the physician's involvement documented in order to prove physician involvement on an "active" level?		
Auxiliary staff services	If service is performed by auxiliary staff, who are not NPPs, is only a level 1 visit (CPT 99211) billed?		
	If the review of systems (ROS) and past family and social history (PFSH) were performed by auxiliary staff is there documentation to support that the physician and/or NPP personally reviewed this documentation by confirming and/or supplementing to it in the medical record?		
NPPs/Qualified Staff	Are auxiliary personnel performing physician services qualified non-physician practitioners (NPP)? This includes Physician Assistants, Nurse Practitioners, and Clinical Nurse Specialists.		
	Is the NPP licensed and certified to practice in the state in which they are practicing?		
	The NPP's salary and benefits are excluded from the facility's cost report?		
Seating	If a scribe was used, did he/she only document what was dictated to them by the physician and is the scribe identified as such? (Scribes do not act on their own)		
Incident-to? 100% of fee sch.	Yes or No? If "incident-to" requirements are not met, the services may be billed under the NPP's own provider number and paid at 85% of the Medicare physician fee schedule.		

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