



Audit Department

500 S Grand Central Pkwy Ste 5006 • PO Box 551120 • Las Vegas NV 89155-1120
(702) 455-3269 • Fax (702) 455-3893

Angela M. Darragh, CPA, CFE, CISA, Director

March 11, 2015

Mr. Mason VanHouweling
University Medical Center of Southern Nevada
1800 West Charleston Blvd.
Las Vegas, Nevada 89102

Dear Mr. VanHouweling:

We recently completed a review of the Inpatient Only Procedures with the CA modifier. Our objective was to determine whether UMC was in compliance with current federal laws, regulations, and guidelines regarding the submission of claims with the CA modifier.

To accomplish our objectives we collected Medicare & Medicaid Inpatient Only Procedures data from January 1, 2014 through November 19, 2014, to determine if any records met the criteria for Medicare Inpatient Only Procedures with the CA Modifier. The criteria for the use of the CA modifier requires that the status of the patient was outpatient, the patient had an emergent life-threatening condition which necessitated the performance of an inpatient only procedure, and that the patient then died without being admitted as an inpatient.

Upon a thorough review of claims for fiscal year 2013 and 2014, we found only one Medicaid claim that met the standards for the need to submit a claim using the CA Modifier. We found that this claim was properly submitted with the CA modifier. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

We appreciate the cooperation and assistance provided by the Surgical Services staff during the course of the audit.

Sincerely,

Angela M. Darragh, CPA
Audit Director

CC: Don Burnette, Clark County Manager