Sample Office
123 Anywhere Lane
Midwest, IN 46723

Issues & Recommendations Report
Calculations based on Total Services

Audit Date Range: 01/01/2012 to 02/28/2014

Reviewer: Auditor A
Provider: Farwood MD, Elwood
Number of Reports Audited: 9
Comments:

<table>
<thead>
<tr>
<th>Record Category</th>
<th>Number</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Records Accurately Coded</td>
<td>2</td>
<td>22.22%</td>
</tr>
<tr>
<td>Records Over Coded</td>
<td>3</td>
<td>33.33%</td>
</tr>
<tr>
<td>Records Under Coded</td>
<td>4</td>
<td>44.44%</td>
</tr>
<tr>
<td>Records Wrong Category (WC)</td>
<td>2</td>
<td>22.22%</td>
</tr>
</tbody>
</table>

Document and Coding Issues

1 Encounter(s) had the Issues of: Documented Higher Level (I)
The documentation substantiates a higher level of service than charged.

1 Encounter(s) had the Issues of: Assessment (I)
The assessment is not clearly stated for this encounter. Documentation Guidelines states 'The documentation for each patient encounter should include: . . . assessment, clinical impression or diagnosis . . .'

1 Encounter(s) had the Issues of: 25 Modifier (I)
Misuse of the 25 modifier.

1 Encounter(s) had the Issues of: Documented Lower Level (I)
The documentation substantiates a lower level of service than charged.

Recommendations

Documented Higher Level (R)
The documentation was thorough, and showed medical necessity. According to Documentation Requirements, there was enough documentation to substantiate the next higher level of service; and this would have increased revenue to the practice.

Assessment (R)
The assessment should be clearly documented for each encounter. Since each note must 'stand alone', it is imperative to accurately document the most specific diagnosis in the assessment / impression section of the note.

25 Modifier (R)
Our recommendation of the misuse of the 25 modifier.