

# HealthCare



## AUDITING REVIEW



### Course Information

The American Board of Forensic Accounting (ABFA), in conjunction with Dr. D. Larry Crumbley, emeritus professor at Louisiana State University (LSU) and one of the leading forensic accounting lecturers and authors in the world, along with an esteemed group of educators and professionals, developed the Healthcare Auditing Review.

This program is facilitated through an interactive learning platform and covers a broad range of forensic accounting, healthcare, and healthcare fraud knowledge.

#### Here are our core principles and highlights of the course:

- ABFA's Healthcare Auditing Review (HAR) is a high-quality forensic healthcare auditing training program designed for healthcare professionals, accountants, and auditors.
- The HAR program is an interactive online healthcare forensic accounting and auditing certification program developed by a team of prestigious healthcare professionals and educators, featuring world-leading forensic accounting professor Dr. D. Larry Crumbley.
- HAR's interactive online approach to training encompasses the full body of healthcare forensic accounting and auditing knowledge to meet growing demands within the healthcare industry.
- HAR helps healthcare professionals, accountants, and auditors develop professional skills in healthcare forensic accounting and auditing.
- Forensic accounting, anti-fraud, and auditing principles and practices yield a preemptive approach toward proactively addressing fraudulent activity and providing extensive forensic reporting.
- Convenient and world-class healthcare forensic accounting and auditing training is a valuable component of professional development and opportunities for training should be easily accessible to all accounting and auditing professionals.
- For effective learning, professionals will need expert training in the practices of forensic accounting, auditing, healthcare fraud, litigation, and enforcement actions.
- HAR provides accountants and auditors with skill sets to proactively address fraudulent activities.
- HAR provides government accountants, auditors, and investigators with skill sets to proactively address fraudulent activities.

## Program Knowledge Level - Basic

### Prerequisite education and experience – Basic knowledge of the following topics:

- History of forensic accounting
- Basic healthcare terminology and legal definitions
- Basic understanding of the healthcare delivery system
- Auditing
- Document retrieval and analysis

## Course Guidelines and Other Information:

Advanced Preparation: None

Each HAR level is broken down into approximately five (5) modules. After completing each module, you will answer a set of practice questions covering the interactive presentations, PowerPoint slides, and any required reading. Information may be found quickly in this course by utilizing the interactive software instructions to users, information provided in the Introduction module of this course, and the videos from Dr. Crumbley. These instructions will also help you navigate the course, complete necessary course components, and move you toward course completion.

All key terms are defined throughout the course in the applicable modules. The passing score for successful completion of each level is 70% and is based on successful completion of the Assessment Test at the end of this level. The Assessment Test covers all the stated Student Learning Objectives.

This course is delivered online and must be completed within one (1) year from the date of purchase or enrollment.

The republish date of this course is May 22, 2021.

## Authors

### **Dr. Larry Crumbley, CPA**

Dr. Crumbley is an Emeritus Professor at Louisiana State University and teaches courses in Fraud, Forensic Accounting, and Petroleum Accounting. Over the years, he has instructed at several universities including:

- *Penn State University*
- *New York University*
- *University of Florida*
- *University of Southern California*
- *23 years at Texas A&M University*

### **Stuart Busby, CPA**

Stuart has been a Certified Public Accountant since 1993 and has extensive audit, accounting, and investigative experience in the Financial Services, Education, and Healthcare arenas. He currently serves as a Senior Advisor over Program Integrity at a large State Agency and is a Sole Proprietor of his own firm in the Sacramento Valley.

## **Content Reviewers**

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#### **Brian Harte, PhD**

Dr. Brian Harte is a Professor at St. John's University. He has over 14 years' experience teaching criminal justice and business students at both the college and university levels. Brian is an international award-winning researcher and has published articles in several academic journals including, but not limited to, the *Journal of Management and Business* and the *Journal of Applied Financial Research*.

#### **Scott McHone, CPA, PhD**

Dr. Scott P. McHone, CPA, PhD has been providing accounting solutions since 1986. Along with being a Certified Public Accountant, Scott is also a Certified Forensic Accountant® and a Chartered Global Management Accountant. He has also earned a certificate in Six Sigma.

Publisher: American Board of Forensic Accounting

### **HAR Level I is recommended for Professional Continuing Education Units as follows:**

Accounting 1.8 CPEs

Auditing 3.6 CPEs

Total 5.4 CPEs

The HAR is a Quality Assurance Standard (QAS) Self-Study Course.

We will track your progress throughout the course.

*Good Luck Adders.*

## The Following are the Learning Objectives of the Course:

### Healthcare Auditing Review – Level 1

Upon completion of the Healthcare Auditing Review I course, students should be able to:

- Recognize the purpose of forensic accounting.
- Identify definitions of forensic accounting.
- Identify components of the fraud triangle and fraud diamond.
- Recognize fraud risk areas and how to locate them.
- Identify examples of predication.
- Identify relevant statistics, patterns, and trends of fraud.
- Identify the three classes of anti-fraud controls.
- Recognize the differences between forensic accounting and auditing.
- Identify healthcare definitions commonly used within the healthcare industry.
- Recognize current healthcare expenditures and trends.
- Identify types of healthcare delivery payment systems.
- Identify various types of medical services and their definitions.
- Recognize the need for Government Forensic Accountants and Healthcare Auditors in investigative environments.
- Recognize facts regarding Medicare, Medicaid, and CHIP.
- Identify key facts regarding the Patient Protection and Affordable Care Act.
- Identify the purpose of the Stark Law and its provisions.
- Identify various types of provider fraud.
- Identify what constitutes a bribe and a kickback.
- Identify healthcare fraud group types.
- Recognize the purpose and function of Special Investigation Units.
- Identify the purpose of the Anti-Kickback Statute.
- Recognize provisions of the False Claims Act (FCA).
- Identify the seven types of prohibited FCA conduct.
- Recognize significant penalties garnered for submitting false claims.
- Recognize Qui Tam actions and provisions.
- Recognize various fraud schemes commonly committed under FCA.
- Identify the functional duties of the Office of Inspector General.
- Identify various Medicare cost reporting procedures.
- Recognize the purpose and function of Federally Qualified Health Centers.
- Recognize types of member fraud schemes.
- Identify types of Medicare Part D fraud.
- Recognize issues associated with medical identity theft.

## Feedback

Please participate in the surveys found at the end of each module as well as after the assessment test so we can gain as much user feedback as possible.

Additionally, after completion of each level of the HAR, you can provide feedback on what you like about the course and areas for improvement. Please send your feedback to [Feedback@abfa.us](mailto:Feedback@abfa.us) Some of the areas we would like the feedback to address include:

- Stated learning objectives were met
- Stated prerequisite requirements were appropriate and sufficient
- Program material, including the review questions and assessment questions, were relevant and contributed to the achievement of the learning objectives
- Time allotted to the learning activity was appropriate
- Instruction was effective

## Refunds and Cancellations

Requests for refunds must be received in writing within 15 days from date of purchase and will be subject to a cancellation fee of \$75. No refunds will be granted after 15 days. This program is offered online and not subject to cancellation by us. For more information regarding refund, complaint, and/or program cancellation policies please contact our offices at 661-861-8861. Please email your requests to [Refunds-Cancellations@abfa.us](mailto:Refunds-Cancellations@abfa.us)

## Policy on Program Updates

Desired learning objectives, actual course content, and instructional strategies used will be updated annually by a subject matter expert or more frequently (if needed) to provide the most current information and best learning experience possible.

## Complaint Resolution Policy

Complaints should be directed to: (661) 861-8861

E-mail: [Complaints@abfa.us](mailto:Complaints@abfa.us)

US Mail: ABFA - Complaints, 1400 Easton Drive, Suite 137, Bakersfield, CA 93309 USA

ABFA will make every effort possible to investigate the cause of all complaints and to take any corrective action that may be deemed appropriate based on the facts and circumstances.

ABFA is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its web site: [www.nasbaregistry.org](http://www.nasbaregistry.org)

## Further Information and Program Registration

For any further information on any ABFA programs or to obtain information on registering for or sponsoring our programs, please contact ABFA directly as follows:

Office Telephone: (661) 861-8861

E-mail: [Staff@abfa.us](mailto:Staff@abfa.us)

US Mail: ABFA, 1400 Easton Drive, Suite 137, Bakersfield, CA 93309 USA

## Documentation of Participation

We have designed this course to be in compliance with NASBA standards. Final authority of acceptance of Continuing Professional Education rests with your State Board of Accountancy.

After successfully completing the course, we will report to you:

- CPE program sponsor name and contact info
- Participant's name
- Course title
- Course field of study
- Date offered or completed
- If applicable, location
- Type of instructional and delivery strategy used (self-study, blended)
- Amount of CPE credit recommended
- Verification / Signature by CPE program sponsor representative
- Sponsor identification number or registration number, if required by the state boards (when received)
- NASBA time statement stating that CPE credits have been granted on a 50-minute hour
- Any other statements required by boards of accountancy
- Provide the above within 60 days

We will provide you with a certificate of completion.

## Record Retention Policy

Records will be retained for 5 years as follows.

- Record of participation
- Dates and locations (when applicable)
- Author(s) / Instructor(s) / Developer(s) / Content Reviewer(s) / Information – Name-CV-Credentials
- Number of CPE credits earned by participants
- Results of program evaluations
- Program descriptive materials (course announcement info)
- For CPAs acting as an author/instructor, author/developer and course reviewer for accounting, auditing, or tax program(s), the state of licensure, license number, and status of license will be maintained.