



February 29, 2016

**RE: HITECH EHR Meaningful Use
Prepay Audit Engagement Letter & Information Request
Program Year 2015
Payment Year 3**

Dear Doctor:

The Centers for Medicare and Medicaid Services (CMS) has contracted with Figliozzi & Company, CPAs P.C.¹ to conduct meaningful use audits of certified Electronic Health Record (EHR) technology as required in Section 13411 of the Health Information Technology for Economic and Clinical Health Act (HITECH Act), as included in Title XIII, Division A, Health Information Technology and in Title IV of Division B, Medicare and Medicaid Health Information Technology of the American Recovery and Reinvestment Act of 2009. The HITECH Act provides the Secretary, or any person or organization designated by the Secretary, the right to audit and inspect any books and records of any person or organization receiving an incentive payment.

This letter is to inform you that you have been selected by CMS for a *prepayment audit* of your meaningful use of certified EHR technology for the attestation period. *Since this is a prepayment audit your incentive payment will be held pending the outcome of this audit.* Attached to this letter is an information request list. Be aware that this list may not be all-inclusive and that we may request additional information necessary to complete the audit.

¹ Please feel free to contact the EHR Information Center at 1-888-734-6433 or log onto the CMS EHR Website at <http://www.cms.gov/Regulations-and-Guidance/Legislation/EHRIncentivePrograms/Attestation.html#10>.



Please supply all requested items by March 28, 2016 by utilizing one of the following methods:

1. Electronically uploading the information using our secure file sharing utility (see instructions in the body of the audit engagement email)
2. Mailing the information to:

Figliozi & Company, CPAs P.C.
100 Garden City Plaza
Suite 225
Garden City, NY 11530

The contracts between CMS and its contractors contain a confidentiality of information clause that state propriety information or data submitted by or pertaining to an organization cannot be released without the prior written consent of the organization. Additionally, the contractors are required to obtain written permission from CMS's contract officer whenever the contractor is uncertain on the proper handling of material under the contract. Further, if any information contained within the records your organization submits to CMS's contractors constitutes confidential information, as such terms are interpreted under the Freedom of Information Act (FOIA) (5 U.S.C. § 552) and applicable case law, CMS will protect such information from release when requested under FOIA in accordance with the Department of Health and Human Services regulations (45 C.F.R. § 5.65 (c)).

If you have any questions, please contact your assigned auditor, which can be found in the body of the email.

Sincerely,

A handwritten signature in black ink, appearing to read 'Peter Figliozi', with a long horizontal flourish extending to the right.

Peter Figliozi CPA, CFF, FCPA