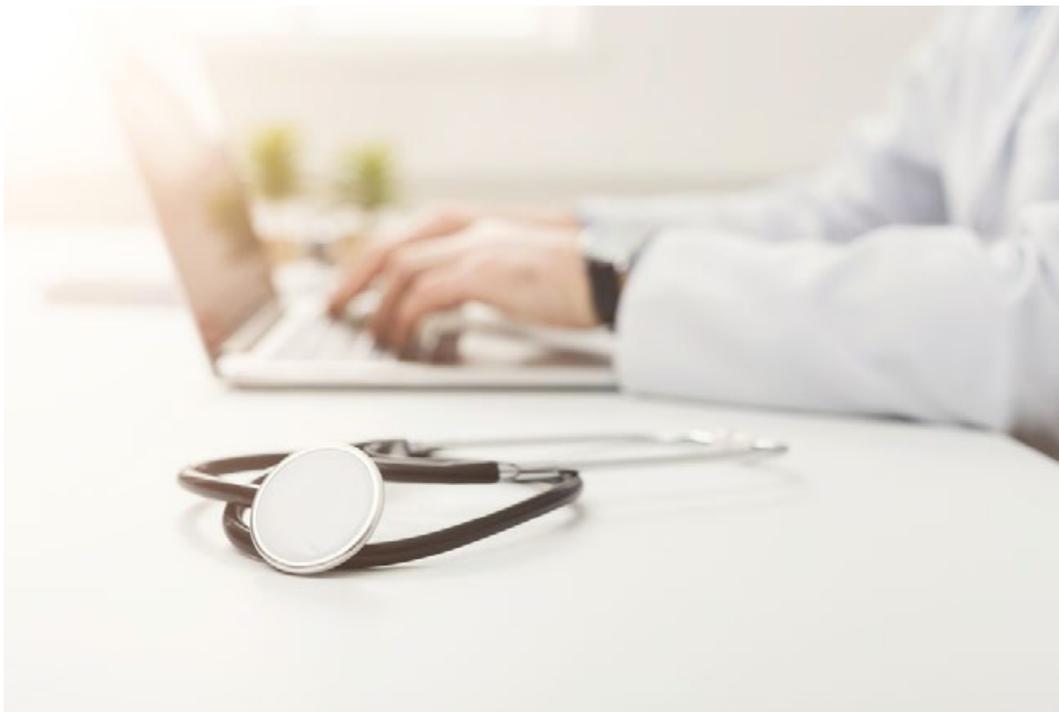


ahia

Assoc. of **Healthcare** Internal Auditors

Telehealth 2.0: Understanding and Auditing Remote Patient Monitoring and Acute Care Hospital-at-Home Functions



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Global Business Consulting

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Introduction

Remote patient monitoring (RPM) and acute care hospital-at-home (HaH) programs have quickly become an innovative way for healthcare providers to manage chronic illness, promote healthy behaviors and deliver care effectively in the home. These services are shown to improve outcomes, reduce expenses and increase patient satisfaction. This new care delivery model is also more convenient and has increased access for many people.

In this white paper, we explore the elements of RPM and HaH programs and share best practices for both.



Remote Patient Monitoring (RPM)

According to the Institute for Health Policy and Leadership, RPM involves using devices to receive critical information about patients, such as their vital signs and blood sugar levels, in real time. These devices collect, store, and send data to healthcare providers to keep them well-informed on the overall health and wellness of monitored patients.

The advantages of this innovative health monitoring method are significant. For healthcare providers, leading-edge RPM devices provide quick and easy access to information about patients' various health conditions, diseases, and ailments. Also, because these devices provide real-time feedback, patients who need continued monitoring after a hospital stay can be equipped with remote monitoring devices and safely discharged to recuperate at home.

New Concept Provides Better Experiences

The HaH approach is still relatively new. However, more hospitals are creating HaH programs because of recent access to the Centers for Medicare and Medicaid Services (CMS) HaH waiver programs.

Many hospitals are also choosing to provide care beyond the traditional hospital environment to offer their patients flexibility and convenience and reduce the need for in-person treatment at healthcare facilities — especially when hospitals are at capacity.

Remote monitoring devices allow healthcare providers to monitor their patients remotely and continually while providing high-quality care. Selection criteria for HaH programs include patients who need daily, acute-level care but are not at risk of requiring intensive care (i.e., those with stable illnesses). Outcomes for patients receiving HaH care are better than acute care with fewer readmissions and higher patient satisfaction.¹

The care provided through HaH and RPM services can also help cut costs, offer more flexibility, and provide patients with better experiences. A strong understanding of this advanced concept and knowledge of best practices can help an organization integrate RPM into its strategic plans and daily operations.

RPM vs. Telehealth

RPM and telehealth are two different methods for managing healthcare and can be built upon to synergistically achieve better health:

- **RPM:** This approach allows patients and their providers to evaluate clinical parameters when patients are in multiple settings (home, office, activity-based) and assess the effectiveness of prescribed treatments and medications.

Healthcare providers have started using RPM because it allows them to keep track of patients and their data, even when patients are recuperating at home. RPM's flexibility and ease of use provides patients with an enhanced user experience. Patients also feel more at ease knowing their healthcare provider can track critical data, make them aware of any potential risks and keep them updated on their health status.

- **Telehealth:** This method involves virtual communication between healthcare providers and patients using a specific device or an application. Telehealth allows patients to receive care at home from a distance while also receiving education from healthcare providers on their conditions.

Both RPM and telehealth play integral roles in healthcare as the industry continues to evolve and rely more on advanced technology to benefit healthcare providers and patients.

¹ “‘Hospital at Home’ Programs Improve Outcomes, Lower Costs But Face Resistance from Providers and Payers,” by Sarah Klein, The Commonwealth Fund website, accessed February 2022: <https://www.commonwealthfund.org/publications/newsletter-article/hospital-home-programs-improve-outcomes-lower-costs-face-resistance>

RPM vs. Patient Monitoring

Patient monitoring is nothing new. Healthcare providers have monitored patients' blood pressure, weight, blood glucose levels, pulse rates and more for years. The purpose of traditional patient monitoring is to identify potential health problems, provide proper diagnoses, and assist patients with a plan of action or course of treatment to improve their specific conditions.

One advantage of using new RPM devices is the ability to upload patient information remotely instead of relying on the patient to report results to their provider's office. These compact and remote devices go beyond the standard medical equipment in the doctor's office or hospital, which can only collect and provide information during an in-person visit. RPM devices monitor and provide real-time data, and they can trend data over time and in multiple settings.



The Pandemic Push for At-Home Health Devices

During the pandemic, more patients started using pulse oximeters at home. Healthcare providers have since realized the benefits of offering patients these and other at-home health devices because readings in the office can be much different from those taken at home. For example, “white-coat hypertension” often leads to higher blood pressure readings for patients visiting the doctor's office because they feel stress and anxiety about the experience.

According to the National Cybersecurity Center of Excellence, healthcare providers have long deployed patient monitoring systems in controlled environments, such as offices and hospitals. But expect to see more healthcare providers recommending that their patients use advanced monitoring devices at home if it will benefit them and promote the quality of care. With RPM, patients use an at-home health device and third-party platform that includes videoconferencing capabilities to encourage them to connect with their physicians.

Why RPM Is Important

RPM is vital for various reasons. When patients receive real-time monitoring, they get detailed feedback on their conditions and timely adjustments to treatments and medications. The feedback offers an opportunity for patients to make healthy lifestyle and behavioral choices to improve the conditions they have been diagnosed with or are on the verge of developing due to poor diet, lack of exercise or other unhealthy habits such as smoking.

Patients with high blood pressure can use RPM to tightly control their blood pressure. Having uncontrolled high blood pressure is dangerous because it can lead to heart disease and strokes. With portable, wearable RPM devices, patients can receive monitoring and have the data sent to their healthcare provider to track and check for trends.

Improved Clinical Outcomes

Regular use of RPM devices can improve clinical outcomes, with patients spending less time in the hospital. Also, when healthcare providers are tracking data and aware of potential problems, they can address patients' issues faster, helping to delay or prevent complications from various diseases.

Enhanced Patient Education

With routine monitoring, healthcare providers can send wellness or disease-specific education modules to patients to keep them informed on how best to manage their health and chronic conditions. Patient-specific educational tools are more likely to influence healthy behaviors and improve chronic disease states.

Lower Healthcare Costs

Some of the many challenges that the healthcare industry faces are excessive costs, prolonged hospital stays and readmissions. These factors make enhancing the bottom line an ongoing pursuit for providers. RPM aids in lowering the risk of hospitalization and visits to the office, ultimately reducing out-of-pocket expenses for patients. Over the next 25 years, RPM is expected to save \$200 billion in global healthcare costs, and 69% of healthcare providers ranked RPM the top reducer of overall costs.²

When providers use RPM, they can remotely gather and track vital healthcare data, including blood pressure readings, heart rate, oxygen levels, blood glucose levels and weight measurement. The collection of this data helps reduce the requirement for traditional routine, in-person visits. For example, RPM use in one hospital network lowered postpartum hypertension

² "Infographic: Drivers of Remote Patient Monitoring," by Melanie Matthews, Healthcare Intelligence Network, June 21, 2017: <http://hin.com/blog/2017/06/21/infographic-drivers-of-remote-patient-monitoring/>.

visits by 57%.³ This example, along with others, highlights how remote access to patient data lessens the need for patient visits; helping to lower overall healthcare costs and create opportunities to improve the providers' return on investment.⁴

The cost savings of RPM can also be significant for patients. Fewer in-person visits mean patients can save money on transportation and parking and spend less time away from work. While short-term savings are beneficial, the use of RPM devices can reduce patients' long-term costs associated with unnecessary testing and procedures.

As RPM lowers costs and increases efficiency for patient visits, time spent with patients is optimized, and communication between medical staff and patients is improved. In addition, when healthcare information is obtained remotely, such as blood pressure, that data can be made available to the provider ahead of the patient's visit. As a result, a healthcare provider can spend more in-person time with patients, answering their questions, facilitating positive outcomes, and increasing overall satisfaction.

Using remote communication technologies in healthcare settings helps foster an environment that facilitates more frequent contact and a stronger relationship between patients and providers.⁵ Increased efficiencies can also help providers identify patients' health problems at earlier stages, reducing the need for readmissions and decreasing healthcare costs.

RPM Billing and Coding

The billing and coding process involves adherence to CMS requirements for both HaH and RPM documentation. Internal auditors need to understand the latest rules and regulations surrounding remote healthcare services and patient reimbursement.

While having a detailed understanding of rules and regulations is essential, it is also necessary to establish a defined process that involves reviewing coding, billing and documentation for virtual services provided to patients. The designated process would lead to enhanced operations and better patient experiences.

Remote Patient Monitoring Codes

Developing detailed charts to identify differences in coding requirements will assist with the medical coding and billing process to determine costs and expected reimbursement.

³ "Remote Patient Monitoring via Smartphone Cuts One-Week Post-Partum Visits by 57%," by Bill Siwicki, Healthcare IT News, October 12, 2018: <https://www.healthcareitnews.com/news/remote-patient-monitoring-smartphone-cuts-one-week-post-partum-visits-57>.

⁴ "Hospitals Are Finding ROI in Remote Patient Monitoring Programs," by Eric Wicklund, Telehealth News, July 30, 2018: <https://mhealthintelligence.com/news/hospitals-are-finding-roi-in-remote-patient-monitoring-programs>.

⁵ "How RPM Strengthens the Relationship Between Patient and Clinician," Care Innovations website, accessed February 2022: <https://news.careinnovations.com/blog/how-rpm-strengthens-the-relationship-between-patient-and-clinician>.

The American Medical Association created multiple Current Procedural Terminology (CPT) codes used for reimbursement for RPM services. Following are some of the codes commonly used in coding and billing for healthcare services and RPM:

Code 99453

- Covers the process of setting up the device
- Device does not need setting up by clinician staff
- Considered a code used for practice expenses
- May be billed once per patient for an average of \$18.80

Code 99454

- Used to identify patient compliance and use of the device
- Billable when used for 16+ days within a 30-day cycle
- Reimbursement of \$61.90 per patient when used as directed

Code 99458

- 20 minutes of monitoring provided
- Clinical staff oversees operations of the device
- Provides reimbursement for clinical staff members
- Used to identify analysis of a patient
- Billable for a reimbursement of \$126.06 each month

Code 99091

- Provides reimbursement for physicians or Qualified Health Practitioner (QHP)
- Data does not need to come directly from a device
- 30 minutes for every 30 days
- Does not require communication between the provider and patient
- Used with other care management service codes, including CCCM, CCM, TCM, PCM and BHI
- Billable under specific conditions

Code 99457

- Data must come from a device
- 20 minutes and up within a month
- Patients and providers would need to communicate
- Ideal to use with other care management services such as CCCM, CCM, TCM, PCM and BHI
- Available for qualified health practitioners and physicians
- Medicare billing reimbursement of \$126.06 per month

Medical coding and billing professionals can use the codes and charts to identify how to bill for these remote healthcare services. These tools should be updated frequently, as CMS and commercial payors continue to amend RPM programs and reimbursement. CMS also developed a COVID-19 Two Measurement-Day Waiver specifically for patients with confirmed or suspected cases of the coronavirus.

Adjustments made to Codes 99453 and 99454 include allowing indirect supervision instead of requiring direct supervision from physicians. All devices provided to patients must meet requirements based on Food and Drug Administration (FDA) standards.

RPM Challenges and Drawbacks

The adoption of wearable devices is more common in the healthcare industry today, and these devices are becoming much more sophisticated as well. Funding for developing innovative devices has exploded, with wearable technology being one of the most active sectors for investors.

Lack of Storage and Vulnerability

Wearable devices do not have extensive storage capabilities, which leads to some challenges in processing and storing local data. Vulnerability is also a problem because communication networks facilitate the intercommunication of the different controls and sensors. For example, data lost in transmission when relying on Wi-Fi, creating errors, and leading to inaccurate results.

Furthermore, the Health Insurance Portability and Accountability Act (HIPAA) does not protect data collected through wearable devices, which means users are potentially jeopardizing their privacy and security for the sake of health monitoring.

Captured and Stored Data

Successful use of RPM devices depends primarily on the patient wearing the device appropriately and the device sensors capturing data effectively. The provider must establish mechanisms for monitoring data collection and develop guidelines for patient outreach when data is either not submitted or intermittently submitted.

Outweighing the Risks

Despite minor challenges, remote patient monitoring enhances a patient's overall care because it helps to keep the patient informed and aware of health problems as they first develop. It can also help mitigate or prevent a chronic illness exacerbation.

This modern monitoring method can also help with disease management for highly vulnerable populations, including people who live in rural areas, seniors, high-risk individuals, and low-income patients, all of whom have specific needs. Reducing health disparities is critical for

population health. According to the Centers for Disease Control and Prevention (CDC), Americans living in rural areas have a greater chance of developing and dying from heart disease, cancer, and other diseases than those who reside in urban environments.

Considering the Expenses

As part of developing an RPM program, organizations should evaluate how they will provide access to RPM devices or if patients are expected to pay for the devices out of pocket. The expense involved in leveraging the use of RPM devices is another detail to consider because it could prevent low-income individuals from participating in these programs. Therefore, many providers and health systems provide no-cost access to devices.



HaH

Hospital-at-home®, pioneered at Johns Hopkins HealthCare Solutions, is an innovative care model for providing hospital-level care in a patient's home as a replacement for acute hospital care. The model has also been adopted nationally across Veterans Affairs (VA) and large health systems.

There are inherent risks in developing a new model of care for hospitals and health systems. Therefore, it is crucial for internal auditors to assist with developing a HaH program, ensuring the program is both compliant with regulations and operationally effective in achieving superior outcomes.

The Johns Hopkins Model

Johns Hopkins HealthCare Solutions developed the Johns Hopkins Hospital-At-Home® model, completing early trials to determine the success of HaH programs. These trials showed that the cost of at-home healthcare services dropped by 32% compared with traditional acute hospital care. Most of the cost savings are attributed to the elimination of fixed costs associated with traditional hospital stays.⁶

One key aspect of the model is based on defining the selection process for identifying patient eligibility and patient/family consent. Patients who agree to consider this model program receive an evaluation from a physician for eligibility and the development of a treatment plan. The patient is admitted to the acute care HaH program and managed by both remote and in-person healthcare teams.

Along with lower costs, patients spend less time in the hospital, and medical providers can achieve improved clinical outcomes, leading to better overall experiences for everyone involved. The Johns Hopkins Hospital-At-Home® model is one of many models for delivering safe and effective acute care at home.

Completing an Evaluation Before Diving In

Many organizations may choose to jump right into a HaH program, but first, they should complete a full evaluation to determine expected costs and reimbursement. Organizations must rely on CMS guidance to understand what best practices to use and reference how reimbursements will work. Knowing this information in advance will help the organization set up operational workflows to meet bottom-line expectations and achieve program goals.

General Components of the HaH Model

While these types of models have existed for nearly a decade, the implementation of HaH programs are increasing. Factors for this rise include access to the CMS waiver program and associated reimbursement along with growing demand for inpatient services beyond existing bed and staffing capacity. Many hospitals are now partnering with different med-tech companies that provide connectivity, technology, and logistics management for home-based care.

Various tools and templates have become available to make HaH implementation possible for elderly individuals and patients with severe conditions.

CMS also issued a waiver for acute hospital care at home during the COVID-19 public health emergency to increase the capacity to treat patients and provide acute care outside the traditional hospital setting. The CMS “Hospital Without Walls” waiver application enacted in December 2020 allows qualifying hospitals to waive the conditions of participation requirement that nursing services are provided 24/7 on premises and for the immediate availability of a registered nurse

⁶ <https://www.commonwealthfund.org/publications/newsletter-article/hospital-home-programs-improve-outcomes-lower-costs-face-resistance#3>

for the care of any patient. This allows those individual qualifying hospitals to receive inpatient payment for providing acute level services to Medicare beneficiaries in their homes. Hospitals are permitted to bill and receive the full MS-DRG payment for 60 acute conditions. The waiver program is designed to allow for increased bed capacity during the public health emergency. A CMS webinar detailing specifics of the waiver can be found [here](#).

The CMS waiver provides detailed requirements and special conditions for participation in acute hospital care at home. Special conditions and requirements of the waiver include but are not limited to:

- Only available during the COVID-19 public health emergency.
- The CMS provides full Medicare Severity-Diagnosis Related Group (MS-DRG) payment and applicable add-on payments.
- The CMS maintains a [list of approved hospitals](#).
- There are several requirements a hospital must meet to participate in the program:
 - Appropriate screening protocols that assess both medical and nonmedical factors.
 - A physician or advanced practice provider must evaluate each patient daily either in person or remotely after the initial in-person history and physical exam, consistent with hospital policies.
 - At least once daily, an in-person or remote visit by a registered nurse who develops a nursing plan consistent with hospital policies.
 - At least two in-person visits daily by either registered nurses or mobile integrated health paramedics, depending on the established nursing plan.
 - At all times, there must be a system that allows immediate, on-demand remote audio connection with an acute hospital care at home team member who can immediately connect either a registered nurse or medical doctor to the patient.
 - The program must be able to respond to the patient's home within 30 minutes with a team of appropriate emergency personnel. This response can be provided by 911 or emergency paramedics.
 - The hospital must track and report several patient safety metrics with weekly or monthly reporting, depending on the hospital's prior experience level.
 - A local safety committee must be established to review patient safety data prior to submission to the CMS.
 - An accepted patient-leveling process must be used to ensure only patients requiring an acute level of care are treated.
 - The hospital must provide or contract for services required during an inpatient hospitalization.
 - All patients must be admitted from an emergency department or inpatient hospital bed.
- The waiver gives flexibility for initial transfer of a patient from an emergency department to home and from an inpatient hospital bed if both patient/family and admitting physician agree.
- The CMS has an online portal to streamline the waiver request process linked above, and frequently asked questions can be reviewed [here](#).

Why HaH Is Important

The benefits of the HaH model is tremendous, despite the potential risks that internal auditors must assess when developing programs and selecting specific devices for patients to use at home for monitoring, the advantages may outweigh the risks. The ability to improve care, create inpatient capacity, and increase patient satisfaction are important considerations in weighing the risks and benefits.

Improving the Patient Experience

The HaH model provides the same level of acute care that a patient would receive in person at a healthcare facility; however, unlike the traditional approach, it improves the patient experience by reducing costs and enhancing outcomes. Patients are seemingly more comfortable with this innovative monitoring approach and appreciate being at home to recover.

Increased Safety for Patients

The HaH model can provide an extra layer of protection for patients by reducing the risk of hospital-acquired infections and inpatient complications. It also lowers the risk of readmissions and regular visits to the doctor's office. Although it is not the case in every situation. There are times when this method of care delivery is more effective than traditional care provided in a traditional inpatient hospital environment.

Understanding HaH Program Risks

Even with improved outcomes there are risks that should be evaluated when admitting a patient into the program. Risks may include one or more of the following potential issues:

- **Hazards in the home:** Triggers will have a unique intake process that creates a safe environment for patients. The special intake process is something patients would not have had in their homes.
- **Cleanliness of the home:** Lack of cleanliness in the home could pose a patient safety risk for developing hospital/home-acquired infections.
- **Connectivity:** Advanced devices typically require internet access. Before admission, connectivity should be assessed to confirm internet or Wi-Fi connection stability.

Despite the potential risks, the American Hospital Association states that the HaH model enables patients to get acute-level care while in the comfort of their homes.

HaH Expense Tracking

Despite the lower cost of HaH care than care in a traditional hospital environment, programs need to develop a mechanism to track expenses and compare that with traditional inpatient acute care. While the billing process has provided a challenge to many hospitals during implementation of the HaH program, many healthcare providers continue to have demonstrated success.

Analytics

Using specific analytics creates a safeguard to protect against inaccurate billing. Specific analytics may include:

- **Display dashboards:** Dashboards provide access to post and prepayment claim data for review, improving accuracy during the coding and billing stages.
- **Patient experience indicators:** Use of indicators from the Johns Hopkins model provides better insight on proper billing techniques to ensure accuracy without overcharging or undercharging for services provided.

Other analytics to implement and track include patient outcomes, readmission rates, and observed/expected mortality.

Technology, Security and Privacy

Remote healthcare services platforms are convenient for healthcare providers and patients but providing them requires additional safety measures to improve security and keep patient information confidential. Security and privacy monitoring measures include tracking any notices of enforcement discretion from the Office for Civil Rights, monitoring access control to ensure verification of patient identity using multifactor identification.

Challenges and Tips for HaH and RPM Program Success

The success of each program is dependent on the ability to carefully design operational workflows that are compliant with regulations and ensure the capture of clinical and operational outcomes for both analysis and performance improvement.

HaH

The HaH model can advance patient care by using innovative technology solutions. The right technology allows healthcare providers to deliver hospital-level care in any environment, including a patient's home.

RPM

Newer and more advanced technology is available to provide a revolutionary virtual care model that eliminates the need for bulky or complex and costly medical equipment commonly used for patients' disease monitoring.

Healthcare providers incorporating RPM can benefit from better population health management while exceeding patient expectations.

Preventing Common Vendor Mishaps

Collaborating with the right vendors leads to more success for these program models. Hospitals should work together with organizations who have experience with implementing HaH programs to identify which vendors have demonstrated success with improving the patient experience, clinical quality outcomes, and cost savings. Vendor management oversight should include setting and monitoring vendor expectations for performance and outcomes.

Conclusion

Now that you understand the hallmarks of an effective hospital at home and remote patient monitoring program, here is a checklist for auditing and monitoring the efficacy and compliance of that program:

Remote Patient Monitoring	
Enhanced Patient Education	Are healthcare providers sending wellness or disease-specific education modules to patients?
	Are patient-specific educational tools facilitating healthy behaviors and improving chronic disease states?
Billing and Coding	Does the billing and coding process adhere to CMS requirements for both HaH and RPM documentation? Are professional organizations, such as AAPC and AHIMA regularly referenced?
	Do auditors understand the latest rules and regulations surrounding remote healthcare services and patient reimbursement?
	Is there a defined process in place that involves reviewing coding, billing and documentation for virtual services provided to patients?
	How are remote patient monitoring codes maintained? Does the coding function maintain a matrix of approved codes by payor, state and plan? Is the matrix quarterly reviewed and updated?
	What method is used to identify differences in coding requirements? Are specific payor coding requirements tracked and prioritized by billing volumes and reimbursement trends?
	Are the correct codes used to identify how to bill for these remote healthcare services?
	How frequent are coding charts and tools updated?
	Do all devices meet requirements based on Food and Drug Administration (FDA) standards?

Considering the Expenses	How does the organization evaluate how they will provide access to RPM devices or if patients are expected to pay for the devices out of pocket?
	How are expenses allocated in leveraging the use of RPM devices? Are there clear tracking mechanisms for tracking those expenses?

Hospital At Home	
Completing an Evaluation Before Diving In	Is the program verified to be both compliant with regulations and operationally effective? Are all applicable CMS Conditions of Participation met for inpatient care?
	Is an evaluation performed prior to implementing an HaH program to determine expected costs and reimbursement? Has a comprehensive cost-benefit analysis been conducted which incorporates quality of care, patient satisfaction and readmissions implications?
	Does the organization rely on CMS guidance to understand what best practices to use and reference how reimbursements work? Is the organization tracking any applicable CMS waivers, especially those which are temporary and may expire?
Understanding HaH Program Risks	Does the special intake process facilitate a safe environment for patients? Are there regularly reviewed and updated infection control and safety measures in place?
	How does the organization monitor cleanliness in the home in order to reduce patient safety risk for developing hospital/home-acquired infections?
	Is connectivity assessed to confirm internet or Wi-Fi connection stability prior to admission?
HaH Expense Tracking	Does the organization have a mechanism in place to track expenses?
Analytics	Does the organization utilize dashboards to access post and prepayment claim data for review?
	Does the organization utilize patient experience indicators to ensure accuracy related to proper billing techniques?
Technology, Security and Privacy	Does the organization follow security and privacy monitoring measures?
	Does the organization monitor access control to ensure verification of patient identity?
Preventing Common Vendor Mishaps	Does the organization's HaH program have proper vendor management oversight? If so, does oversight include setting and monitoring vendor expectations for performance and outcomes?

Providing connections to stay healthy and to manage disease through remote patient monitoring and receiving care from the comfort of your home provide innovative approaches in the delivery of healthcare. These innovative approaches are transforming the patient and the provider experience and are having a positive impact on outcomes. Advances in technology put the patient at the center of healthcare and offers opportunities for them to take control of how they want to

receive care. The value-creation opportunities in remote healthcare services have never been greater as the COVID-19 pandemic opened the possibility to deliver “care anywhere”.

The regulatory and reimbursement flexibilities first introduced during the COVID-19 pandemic are likely to remain in place, with RPM and HaH becoming more common across the country with effective program implementation. All providers and organizations can benefit from devising a remote healthcare services strategy to complement services provided to patients to enhance their experiences.

About the Authors

Bryan Beaudoin, PMP, CHFP, CPHRM

Associate Director – Health Information Management Solution Lead
Protiviti

255 6th Street Suite 1730

Minneapolis, MN 55402

Bryan.Beaudoin@Protiviti.com (612) 205-7468

Kim Pardini-Kiely

San Francisco Bay Area and Pacific Northwest Practice Lead

Clinical & Operational Excellence and Innovation Services Consulting

Protiviti Healthcare

Kim.PardiniKiely@Protiviti.com (650) 799-4740

Resources

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The Association of Healthcare Internal Auditors (AHIA) is a network of experienced healthcare internal auditing professionals who come together to share tools, knowledge, and insight on how to assess and evaluate risk within a complex and dynamic healthcare environment. AHIA is an advocate for the profession, continuing to elevate and champion the strategic importance of healthcare internal auditors with executive management and the Board. If you have a stake in healthcare governance, risk management and internal controls, AHIA is your one-stop resource. Explore our website for more information. If you are not a member, please join our network, www.ahia.org. AHIA white papers provide healthcare internal audit practitioners with non-mandatory professional guidance on important topics. By providing healthcare specific information and education, white papers can help practitioners evaluate risks, develop priorities, and design audit approaches. It is meant to help readers understand an issue, solve a problem, or make a decision. AHIA welcomes papers aimed at beginner to expert level practitioners. This includes original content clearly related to healthcare internal auditing that does not promote commercial products or services. **Interested? Contact a member of the AHIA White Paper Subcommittee.**

Subcommittee Members

Alan Henton, White Paper Chair

alan.p.henton@vumc.org

Linda Greer

lamizgre512@gmail.com

Debi Weatherford

debi.weatherford@piedmont.org

Laura L. Sak-Castellano

Laura.Sak-Castellano@aah.org

Deborah Pazourek, AHIA Board Liaison

Deborah.L.Pazourek@medstar.net