

FLORIDA ATLANTIC UNIVERSITY™

Graduate Programs—NEW COURSE PROPOSAL¹

UGPC APPROVAL _____
 UFS APPROVAL _____
 SCNS SUBMITTAL _____
 CONFIRMED _____
 BANNER POSTED _____
 CATALOG _____

DEPARTMENT: SCHOOL OF ACCOUNTING

COLLEGE: BUSINESS

RECOMMENDED COURSE IDENTIFICATION:

PREFIX ACG COURSE NUMBER 5691 LAB CODE (L or C) _____

(TO OBTAIN A COURSE NUMBER, CONTACT RSHIMAN@FAU.EDU)

COMPLETE COURSE TITLE: Healthcare Audit & Fraud Examination Principles I

EFFECTIVE DATE

(first term course will be offered)

Fall 2013

CREDITS:²
3

TEXTBOOK INFORMATION:

Busch, Rebecca S. 2012. Healthcare Fraud: Auditing and Detection Guide, SECOND Edition, Hoboken, New Jersey: John Wiley & Sons, Inc.

Busch, Rebecca S. 2008. Electronic Health Records: An Audit and Internal Control Guide, Hoboken, New Jersey: John Wiley & Sons, Inc.

GRADING (SELECT ONLY ONE GRADING OPTION): REGULAR X SATISFACTORY/UNSATISFACTORY _____

COURSE DESCRIPTION, NO MORE THAN THREE LINES: This course provides the essential knowledge and necessary skills to conduct healthcare fraud examinations. This course presents a high-level overview of healthcare market participants and addresses ways in which each player can contribute to fraud, waste, and abuse in the system.

PREREQUISITES*: ENROLLMENT IN SCHOOL OF ACCOUNTING EXECUTIVE PROGRAMS (INCLUDING CERTIFICATE PROGRAMS) AND **ACG 5693**, Accounting & Fraud Examination Concepts for Healthcare (OR EQUIVALENT) AND **ACG 5866**, Healthcare Industry Overview for Forensic Accountants or permission of academic director

COREQUISITES*: NONE

REGISTRATION CONTROLS (MAJOR, COLLEGE, LEVEL)*:
ACCOUNTING, BUSINESS, GRADUATE

* PREREQUISITES, COREQUISITES AND REGISTRATION CONTROLS WILL BE ENFORCED FOR ALL COURSE SECTIONS.

MINIMUM QUALIFICATIONS NEEDED TO TEACH THIS COURSE: ACADEMICALLY OR PROFESSIONAL QUALIFIED TO TEACH MASTERS LEVEL ACCOUNTING OR HEALTHCARE FRAUD COURSES

Faculty contact, email and complete phone number:
George Young, Ph.D.
gyoung@fau.edu
954-236-1195

Please consult and list departments that might be affected by the new course and attach comments.³ Department of Management (see attachment)

Approved by:

Department Chair: *[Signature]*

College Curriculum Chair: *Allen Clark*

College Dean: *Paul Blair*

UGPC Chair: *Nancy Kasper Pender*

Graduate College Dean: *[Signature]*

UFS President: _____

Provost: _____

Date:

2/12/13

3/11/13

3.6.13

3/20/2013

3.21.13

1. Syllabus must be attached; see guidelines for requirements: www.fau.edu/provost/files/course_syllabus.2011.pdf

2. Review Provost Memorandum: **Definition of a Credit Hour** www.fau.edu/provost/files/Definition_Credit_Hour_Memo_2012.pdf

3. Consent from affected departments (attach if necessary)



Florida Atlantic University
COLLEGE OF BUSINESS

ACG 5691
CRN XXXXX

Healthcare Audit & Fraud Examination Principles I

(Three credit hours)
Tentative Course Syllabus
[Semester and Year]
[Location of Class]
[Day and Time of Class]

Professor Information

Name
Office Address
E-mail Address
Phone Number

Office Hours

After class, by e-mail, or by phone

Required Text and Materials

Busch, Rebecca S. 2012. *Healthcare Fraud: Auditing and Detection Guide*, SECOND Edition, Hoboken, New Jersey: John Wiley & Sons, Inc.

Busch, Rebecca S. 2008. *Electronic Health Records: An Audit and Internal Control Guide*, Hoboken, New Jersey: John Wiley & Sons, Inc.

During the semester, there will be additional reading assignment material, such as PowerPoint slides, handouts and white papers, at no cost to the student other than printing.

Supplemental Reading:

Sparrow, Malcolm K. 2000. *License to Steal: How Fraud Bleeds America's Health Care System*, Boulder, Colorado: Westview Press

Eban, Katherine. 2005. *Dangerous Doses*, Orlando, Florida: Hartcourt Books

Course Description

This course provides the essential knowledge and necessary skills to conduct healthcare fraud examinations. This course presents a high-level overview of healthcare market participants and addresses ways in which each player can contribute to fraud, waste, and abuse in the system.



Course Prerequisites and Credit Hours

Enrollment in School of Accounting Executive Programs (including certificate programs) and ACG 5693, Accounting & Fraud Examination Concepts for Healthcare (3 credit hours) (or equivalent) and ACG 5866, Healthcare Industry Overview for Forensic Accountants (3 credit hours) or permission of academic director.

Course Learning Objectives

- Introduction to fraud principles as they relate to healthcare fraud.
- Identify, describe, and assess healthcare fraud scenarios in all settings (e.g., provider, employer, patient, payer, government).
- Develop and implement programs to identify healthcare fraud in all settings and best practices to combat healthcare fraud.
- Learn investigative techniques to identify healthcare fraud.
- Develop writing skills necessary in investigating and reporting healthcare fraud.

Grading Scale

A	100-90	A-	89	
B+	88-87	B	86-80	B-
				79
C+	78-77	C	76-70	C-
				69
D+	68-67	D	66-60	D-
				59
F	below 59			

Course Evaluation Method

	<u>Points</u>
Exam	100
Homework	500
2 Papers (200 points apiece)	<u>400</u>
Total points	<u>1,000</u>

Students are expected to review supplemental items uploaded within DocShare and review discussion questions. Please note that in some classes more than one unit will be covered.

Additional Course Policies

Missing Exams

Documented proof of a serious emergency is required for a make-up exam; or prior arrangements made with the instructor. It is your responsibility to contact the instructor prior to the exam (or as soon as possible thereafter). Make-up exams must be taken prior to the next regularly scheduled class.

Late Assignments

The instructor at his/her discretion may decline to accept late assignments. Assignments submitted late and accepted by the instructor will receive a 10% reduction in the grade for each day they are submitted late. The only exception to this policy will be a serious documented emergency or prior arrangements made with the instructor.



Attendance Policy

Attend live or listen to recorded lectures.
Read assigned material.
Complete and submit assignments in a timely manner.

Etiquette and/or Netiquette Policy

See FAU policy.

Anti-Plagiarism Software

Written components of any assignment or project may be submitted to anti-plagiarism software to evaluate the originality of the work. Any students found to be submitting work that is not their own will be deemed in violation of the University's honor code discussed above.

Important dates

Last day to drop a course without receiving a "W" (fee liable) is mm/dd/yy.
Last day to drop a course without receiving an "F" (fee liable) is mm/dd/yy.

(Note: These dates are furnished for your convenience; you are responsible for confirming the accuracy of these dates with the university registrar.)

Course Outline

This schedule is tentative; therefore, this schedule could be changed, including topics and assignments, at any time during the semester.

Unit 1

I. Introduction to Healthcare Fraud

- a. What Is Healthcare Fraud?
- b. Healthcare Fraud in the United States
- c. Healthcare Fraud in International Markets
- d. What Does Healthcare Fraud Look Like?
- e. Who Commits Healthcare Fraud?
- f. What Is Healthcare Fraud Examination?
- g. The Primary Healthcare Continuum: An Overview
- h. Healthcare Fraud Overview: Implications for Prevention, Detection, and Investigation
- i. Notes

II. Defining Market Players within the Primary Healthcare Continuum

- a. The Patient
 - a. Who is the patient?
 - b. What are some examples of patient fraud?
 - c. How does the patient role relate to other healthcare continuum players?

- b. The Provider**
 - a. Who is the provider?
 - b. What are some examples of provider fraud?
 - c. How does the provider role related to other healthcare continuum players?
- c. The Payer**
 - a. Who is the payer?
 - b. What are some examples of payer fraud?
 - c. How does the payer role related to other healthcare continuum players?
- d. The Employer/Plan Sponsor**
 - a. Who is the employer/plan sponsor?
 - b. What are some examples of employer/plan sponsor fraud?
 - c. How does the employer/plan sponsor role relate to other healthcare continuum players?
- e. The Vendor and the Supplier**
 - a. Who are the vendor and the supplier?
 - b. What are some examples of vendor and supplier fraud?
 - c. How do the vendor and supplier roles relate to other healthcare continuum players?
- f. The Government**
 - a. Who is the government?
 - b. What are some examples of government fraud?
 - c. How does the government role relate to other healthcare continuum players?
- g. Organized Crime**
- h. Market Players Overview: Implications for Prevention, Detection, and Investigation**

III. Continuum Audit and Investigative Model

- a. Market Understanding
- b. The Primary Healthcare Continuum (P-HCC)
- c. The Secondary Healthcare Continuum (S-HCC)
- d. The Information Healthcare Continuum (I-HCC)
- e. The Consequence Healthcare Continuum (C-HCC)
- f. The Transparency Healthcare Continuum (T-HCC)
- g. The Rules Based Healthcare Continuum (R-HCC)
- h. Audit Continuum Model Overview: Implications for Prevention, Detection, and Investigation
- i. Notes

Assignments: Prior to Class for UNIT 1 Read Chapters 1-3 in *Healthcare Fraud: Auditing and Detection Guide* **Prior to Class of UNIT 2** Find one HIPAA violation article and identify who is the victim and who is the perpetrator. Submit a word document with the url of your article and with a bullet summary of the victim, perpetrator, and the consequences that resulted from the HIPAA violation. View discussion question and respond Read chapters 4 – 7 in Healthcare Fraud: Auditing and Detection Guide

Unit 2

IV. Secondary Healthcare Continuum

- a. The Secondary Healthcare Continuum (S-HCC)

- b. **Audit Continuum Models Overview: Implications for Prevention, Detection, and Investigation**
- c. **Notes**

V. Information Healthcare Continuum

- a. **Case Study Dr. Traveler- Recap**
- b. **Continuum Audit Progression- Recap**
- c. **The Information Healthcare Continuum**
- d. **Audit Continuum Models Overview: Implications for Prevention, Detection, and Investigation**
- e. **Notes**

VI. Consequence Healthcare Continuum

- a. **Case Study Dr. Traveler- Recap**
- b. **Continuum Audit Progression- Recap**
- c. **The Consequence Healthcare Continuum (C-HCC)**
- d. **Economic Business Impact**
- e. **Serviceability and Service Integrity**
- f. **Service, Medical, and Financial Errors**
- g. **Audit Continuum Models Overview: Implications for Prevention, Detection, and Investigation**

VII. Product, Service, and Consumer Market Activity

- a. **Case Study Dr. Traveler- Recap**
- b. **Continuum Audit Progression- Recap**
- c. **The Transparency Healthcare Continuum (T-HCC)**
- d. **Audit Continuum Models Overview: Implications for Prevention, Detection, and Investigation**

Assignments: Prior to Class of UNIT 3 Prepare for Final Exam – identify a hospital or clinic within your area for a “tour” – see details of assignment in doc share. View discussion question and respond Read chapters 8-13 in Healthcare Fraud: Auditing and Detection Guide Select 2 to 5 classmates to work on HCC continuum team – HCC continuum project memo in Doc Share for Unit 2

UNIT 3

VIII. Rules Based Healthcare Continuum

- a. **Case Study Dr. Traveler- Recap**
- b. **The Rules Based Healthcare Continuum (R-HCC)**
- c. **Continuum Audit Progression- Recap**
- d. **Audit Continuum Models Overview: Implications for Prevention, Detection, and Investigation**

IX. Protected Health Information

- a. **Health Insurance Portability and Accountability Act of 1996**
- b. **Audit Guidelines in Using Protected Health Information**
- c. **Protected Health Information Overview: Implications for Prevention, Detection, and Investigation**

X. Health Information Pipelines

- a. **The Auditor’s Checklist**

- b. **What Are the Channels of Communication in a Health Information Pipeline?**
- c. **Unauthorized Parties**
- d. **Health Information Pipelines Overview: Implications for Prevention, Detections, and Investigation**
- XI. **Accounts Receivable Pipelines**
 - a. **Overview of Healthcare Reimbursement**
 - b. **Types of Reimbursement Models**
 - c. **Data Contained in Accounts Receivable Pipelines**
 - d. **Accounts Receivable Pipelines by Healthcare Continuum Player**
 - e. **Accounts Receivable Pipelines Overview: Implications for Prevention, Detection, and Investigation**
- XII. **Operational Flow Activity**
 - a. **Operational Flow Activity**
 - b. **Operational Flow Activity Assessment**
 - c. **Operational Flow Activity Overview: Implications for Prevention, Detection, and Investigation**
- XIII. **Product, Service, and Consumer Market Activity**
 - a. **Product Market Activity**
 - b. **Service Market Activity**
 - c. **Consumer Market Activity**
 - d. **Product, Service, and Consumer Market Activity Overview: Implications for Prevention, Detection, and Investigation**

Assignments: Prior to Class of UNIT 4 Read chapters 14-20 in Healthcare Fraud: Auditing and Detection Guide
View discussion question and respond;

Ongoing Activity: Submit appointment plan once identified -Prepare for Final Exam – identify a hospital or clinic within your area for a “tour” – see details of assignment in doc share. Continue work on HCC continuum team – Submit updated HCC profile

UNIT 4

- XIV. **Data Management**
 - a. **Data Management**
 - b. **Market Example: Setting Up a Claims Relation Database Management System**
 - c. **Data Management Overview: Implications for Prevention, Detection, and Investigation**
 - d. **References**
- XV. **Normal Infrastructure**
 - a. **Normal Profile of a Fraudster**
 - b. **Anomalies and Abnormal Patterns**
 - c. **Continuum Audit and Investigative Model**
 - d. **Normal Infrastructure Overview: Implications for Prevention, Detection, and Investigation**
- XVI. **Normal Infrastructure and Anomaly Tracking Systems**
 - a. **The Patient**
 - b. **The Provider**
 - c. **The Payer**
 - d. **The Vendor/Other Parties**
 - e. **Organized Crime**

- f. **Normal Infrastructure and Anomaly Tracking Systems Overview:** Implications for Prevention, Detection, and Investigation

XVII. Components of the Data Mapping Process

- a. **What is Data Mapping?**
- b. **Data Mapping Overview:** Implications for Prevention, Detection, and Investigation

XVIII. Components of the Data Mining Process

- a. **What is Data Mining?**
- b. **Data Mining Overview:** Implications for Prevention, Detection, and Investigation

XIX. Components of the Data Mapping and Data Mining Process

- a. **Forensic Application of Data Mapping and Data Mining**
- b. **Data Mapping and Data Mining Overview: Implications of Prevention, Detection, and Investigation**

XX. Data Analysis

- a. **Detection Models**
- b. **Investigation Models**
- c. **Mitigation Models**
- d. **Prevention Models**
- e. **Response Models**
- f. **Recovery Models**
- g. **Data Analysis Models Overview:** Implications for Prevention, Detection, and Investigation

Assignments: Prior to Class of UNIT 5 Read chapters 21-24 in Healthcare Fraud: Auditing and Detection Guide; View discussion question and respond

Ongoing Activity: Submit appointment plan/memo once completed -Prepare for Final Exam – identify a hospital or clinic within your area for a “tour” – see details of assignment in doc share. Continue work on HCC continuum team – Submit updated profile

UNIT 5

XXI. Clinical Content Data Analysis

- a. **What is SOAP?**
- b. **The SOAP Methodology**
- c. **Electronic Records**
- d. **Analysis Considerations with Electronic Records**
- e. **Clinical Content Analysis Overview:** Implications for Prevention, Detection, and Investigation

XXII. Profilers

- a. **Fraud and Profilers**
- b. **Medical Errors and Profilers**
- c. **Financial Errors and Profilers**
- d. **Internal Audit and Profilers**
- e. **Recovery and Profilers**
- f. **Anomaly and Profilers**
- g. **Profiler Overview:** Implications for Prevention, Detection, and Investigation

XXIII. Market Implications

- a. The Myth
- b. "Persistent"
- c. "Persuasive"
- d. "Unrealistic"
- e. **Market Overview:** Implications for Prevention, Detection, and Investigation

XXIV. Conclusions

- a. **Micromanagement Perspective**
- b. **Macromanagement Perspective**
- c. **Overview of Prevention, Detection, and Investigation**

Assignments: Prior to Class of UNIT 6; Prepare for Midterm – TBA; Review Mid-Term – Panel Discussion Live guests, updated CV with skill set inventory; Watch for discussion question post midterm

Ongoing Activity Submit appointment plan/memo once completed -Prepare for Final Exam – identify a hospital or clinic within your area for a "tour" – see details of assignment in doc share. Continue work on HCC continuum team – Submit updated profile

UNIT 6 – MIDTERM EXAMINATION over Healthcare Fraud: Auditing and Detection Guide

Assignments: Prior to Class of UNIT 7 After listing to panel - submit inventory skill set list and apply to CV. Read Chapters 1 - 3 in Electronic Health Records: An Audit and Internal Control Guide. Review and respond to discussion question

Ongoing Activity: Submit memo of tour once completed -Prepare for Final Exam – identify a hospital or clinic within your area for a "tour" – see details of assignment in doc share. Continue work on HCC continuum team – Submit updated profile for final comments

UNIT 7

I. Market Background

- a. E – Health
- b. **How Is Electronic Health Information Created?**
- c. **Information Technology Considerations**
- d. **Review of Primary HCC Market Players**
 - i. Patients
 - ii. Providers
 - iii. Third-party vendors
 - iv. Payers
- e. **Review of HCC Market Players**
- f. **Major Initiative for E – Health**
- g. **Audit Implication Overview**

II. Industry Applications

- a. **Public Uses**
- b. **Private Uses**

- c. **Information Continuum**
 - d. **Market Standards and Initiatives**
 - e. **Agency for Healthcare Research and Quality**
 - f. **Health Level Seven**
 - g. **Certification Commission for Healthcare Information**
 - h. **Technology**
 - i. **Department of Defense Records Management Program**
 - j. **Association of Records Managers and Administrators**
 - k. **Audit Implication Overview**
- III. Impact of E – Health on Case Management**
- a. **Financial Picture**
 - b. **Hospital-based FCM Application**
 - i. Background information and provider perspective
 - ii. Problem: Getting paid correctly for services provided
 - iii. Findings
 - iv. Additional findings
 - v. Summary
 - c. **Consumer-based FCM Application**
 - d. **Market Problems: The Industry as It Operates Today**
 - e. **Consumer FCM Model**
 - f. **Healthcare Portfolio Application**
 - g. **Virtual Case Management**
 - i. VCM Payer Model
 - ii. VCM Patient Model
 - iii. VCM Hospital Model
 - iv. VCM Physician Model
 - v. VCM Allied Health Services
 - vi. VCM Nontraditional Health Services Model
 - h. **Audit Implication Overview**

Assignments: Prior to Class of UNIT 8; Read Chapters 4-5 in Electronic Health Records: An Audit and Internal Control Guide; Review and respond to discussion question Submit inventory skill set list and apply to CV

Ongoing Activity: Submit memo of tour once completed -Prepare for Final Exam – identify a hospital or clinic within your area for a “tour” – see details of assignment in doc share. Continue work on HCC continuum team – Submit updated profile for final comments

UNIT 8

- IV. Data in an E – Health Environment**
 - a. **Data Library**
 - b. **Data Intelligence**
 - c. **New Data**

- d. More New Data
- e. Processed Data
- f. Data Warehouse
- g. Audit Implication Overview
- V. Algorithms
 - a. Background
 - b. Understand Algorithms
 - c. Data Elements
 - d. Case Study
 - e. Algorithm Selection
 - f. Auditor Implication Overview

Assignments: Prior to Class of UNIT 9 Read Chapters 6-7 in Electronic Health Records: An Audit and Internal Control Guide Review and respond to discussion question

Ongoing Activity: Submit memo of tour once completed -Prepare for Final Exam – identify a hospital or clinic within your area for a “tour” – see details of assignment in doc share. Continue work on HCC continuum team – Submit updated profile from prior comments –final due next UNIT

UNIT 9

- VI. Data-driven Health Decisions in an E – Health Environment
 - a. Knowledge Models
 - i. Primary Healthcare Continuum
 - ii. Secondary Healthcare Continuum
 - iii. Information Continuum
 - b. Third-party Vendor Knowledge Model
 - c. Knowledge Models for White-collar and Organized Crime
 - d. Sample Identity Theft Case
 - e. Medical Identity Theft
 - f. How Medical Identity Theft Occurs
 - g. Damages to Primary Victims
 - h. Medical Identity Theft from a Consumer Perspective
 - i. When the consumer is not aware
 - ii. When the consumer is involved
 - iii. When an individual wants products or services
 - i. Damages to Secondary Victims
 - j. Medical Identity Theft from an Entity’s Perspective
 - k. Auditor Considerations
 - l. Sample Fraud Case
 - m. Sample Pharmaceutical Fraud Case
 - n. Audit Implication Overview
 - o. Examples of Worldwide Activity
- VII. Analytic Tools and Audit Checklists
 - a. E – Health and Healthcare Business Processes

- b. Patient Business Process**
 - i. Problem #1: Financial Case Management Advocacy
 - ii. Problem #2: Clinical Case Management Advocacy
- c. Provider Business Process**
 - i. Problem #1: Lack of Electronic Internal Controls
 - ii. Problem #2: Lack of Internal Controls with User Identity
 - iii. Problem #3: Lack of Internal Controls for Services Provided and Charged
- d. Payer Business Process**
 - i. Problem #1: Use and Loss of Health Information – Handling Subcontracted Vendors
 - ii. Problem #2: Lack of Insurance – Processing Fraudulent Claims for Enrolled Beneficiaries
- e. Plan Sponsor Business Process**
 - i. Problem #1: Employee Working Environments
 - ii. Problem #2: Employer Increase in Healthcare Expenditures
- f. Third-party Vendor Business Process**
 - i. Problem: Increase in Pharmaceutical Expenditures
- g. Audit Implication Overview**

Assignments: Prior to Class of UNIT 10 Read Chapters 8 in Electronic Health Records: An Audit and Internal Control Guide Review and respond to discussion question

Ongoing Activity: Tour memo must be completed. Continue work on HCC continuum team – Submit updated profile from prior comments –final due this UNIT – collaborate with one other team on findings compare and contrast.

UNIT 10

- VIII. Electronic Health Records**
 - a. Current E – Health Offerings
 - b. Market Evolution
 - c. E – Health Content Standards
 - d. E – Health Offering Vulnerabilities
 - e. Audit Implication Overview

Assignments: Prior to Class of UNIT 11 Read Chapters 9 – 10 in Electronic Health Records: An Audit and Internal Control Guide. Review and respond to discussion question

Ongoing Activity: Tour memo must be completed. Final HCC must be turned in

UNIT 11

- IX. Healthcare Portfolio**
 - a. Health Infomediary Support
 - b. PHR Attributes
 - c. Future Considerations
 - d. Major Market Activity
 - e. Audit Implication Overview



- X. **Conclusions**
 - a. **Market Overview**
 - i. Market standards
 - ii. Market conflicts
 - iii. Market intelligence
 - iv. Market audits
 - v. Market directions
 - b. **Consumer Response to PHRs**
 - c. **Audit Implication Overview**

Assignments: Prior to Class of UNIT 12 Close out discussion questions. Review for completion of all assignments

Ongoing Activity: Next class – individual tour with fraud examiner

UNIT 12 – FINAL EXAMINATION

Selected University and College Policies

Code of Academic Integrity Policy Statement

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see University Regulation 4.001.

Disability Policy Statement

In compliance with the Americans with Disabilities Act (ADA), students who require special accommodation due to a disability to properly execute coursework must register with the Office for Students with Disabilities (OSD) – in Boca Raton, SU 133, (561) 297-3880; in Davie, LA 203, (954) 236-1222; in Jupiter, SR 117, (561) 799-8585; or, at the Treasure Coast, CO 128, (772) 873-3305 – and follow all OSD procedures.

Religious Accommodation Policy Statement

In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices **and beliefs with regard to admissions, registration, class attendance, and the scheduling of** examinations and work assignments. For further information, please see Academic Policies and Regulations.

University Approved Absence Policy Statement

In accordance with rules of the Florida Atlantic University, students have the right to reasonable accommodations to participate in University approved activities, including athletic or scholastics teams, musical and theatrical



performances and debate activities. It is the student's responsibility to notify the course instructor at least one UNIT prior to missing any course assignment.

College of Business Minimum Grade Policy Statement

The minimum grade for College of Business requirements is a "C". This includes all courses that are a part of the pre-business foundation, business core, and major program. In addition, courses that are used to satisfy the university's Writing Across the Curriculum and Gordon Rule math requirements also have a minimum grade requirement of a "C". Course syllabi give individualized information about grading as it pertains to the individual classes.

Incomplete Grade Policy Statement

A student who is passing a course, but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete ("I"). The assignment of the "I" grade is at the discretion of the instructor, but is allowed only if the student is passing the course.

The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all work required to satisfy an incomplete ("I") grade must be completed within a period of time not exceeding one calendar year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing ("F") grade.

Withdrawals

Any student who decides to drop is responsible for completing the proper paper work required to withdraw from the course.

Grade Appeal Process

A student may request a review of the final course grade when s/he believes that one of the following conditions applies:

- There was a computational or recording error in the grading.
- Non-academic criteria were applied in the grading process.
- There was a gross violation of the instructor's own grading system.

The procedures for a grade appeal may be found in Chapter 4 of the University Regulations.

Disruptive Behavior Policy Statement

Disruptive behavior is defined in the FAU Student Code of Conduct as "... activities which interfere with the educational mission within classroom". Students who behave in the classroom such that the educational experiences of other students and/or the instructor's course objectives are disrupted are subject to disciplinary action. Such behavior impedes students' ability to learn or an instructor's ability to teach. Disruptive behavior may include, but is not limited to: non-approved use of electronic devices (including cellular telephones); cursing or shouting at others in such a way as to be disruptive; or, other violations of an instructor's expectations for classroom conduct.

Faculty Rights and Responsibilities

Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these



rights requires classroom conditions, which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class
- To refer disciplinary action to those students whose behavior may be judged to be disruptive under the *Student Code of Conduct*.

Reading List for the Following Two Proposed Courses:

Healthcare Audit & Fraud Examination Principles I (ACG 5691)

Healthcare Audit & Fraud Examination Principles II (ACG 5694)

Albrecht, Steve W., Conan C., Chad O. Albrecht, and Mark F. Zimbelman. 2011. Fraud Examination (4e), South-Western College Publishers.

Baumann, Linda A. (editor) 2002. Health Care Fraud and Abuse: Practical Perspectives. BNA Books.

Bodenheimer, Thomas S. and Kevin Grumbach. 2009. Understanding Health Policy: A Clinical Approach (5e), McGraw Hill Lange.

Bolin, Jane N. and Linda S. Clark. 2004. Avoiding Charges of Fraud and Abuse: Developing and Implementing an Effective Compliance Program. *The Journal of Nursing Administration*, Vol. 34(12): 546-550.

Busch, Rebecca S. 2012. Healthcare Fraud: Auditing and Detection Guide, (2e), Hoboken, New Jersey: John Wiley & Sons, Inc.

Busch, Rebecca S. 2008. Electronic Health Records: An Audit and Internal Control Guide, Hoboken, New Jersey: John Wiley & Sons, Inc.

Sparrow, Malcolm K. 2000. License to Steal: How Fraud Bleeds America's Health Care System, Boulder, Colorado: Westview Press

Eban, Katherine. 2005. Dangerous Doses, Orlando, Florida: Hartcourt Books

Fraud Examiners Manual. 2012. Association of Certified Fraud Examiners

Hare, Robert D. 2006. Snakes in Suits: When Psychopaths Go to Work, New York, New York: Regan Books.

Hare, Robert D. 1993. Without Conscious: The Disturbing World of The Psychopaths Among Us. The Guilford Press, New York.

Hopwood, William, Jay Leiner, and George Young. 2011. Forensic Accounting and Fraud Examination, (2e), McGraw-Hill/Irwin.

Jonas, Steven, Raymond Goldsteen, and Karen Goldsteen. 2007. An Introduction to the US Health Care System, (6e) Springer Publishing Company.

Krause, Joan H. 2004. Healthcare Fraud and Quality of Care: A Patient-Centered Approach. *Journal of Health Law*, Vol. 37(2): 161-195.

Leap, Terry L. 2011. Phantom Billing, Fake Prescriptions, and the High Cost of Medicine: Health Care Fraud and What to Do about It (The Culture and Politics of Health Care Work), ILR Press.

Lobb, Frank. 2012. Health Care Fraud and Abuse: A Physician's Guide to Compliance (Billing and Compliance), Kimkris Publishing.

Markle, William H., Melanie A. Fisher, and Raymond A., Smego. 2007. Understanding Global Health, McGraw-Hill Professional.

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Re: Proposed Healthcare Fraud certificate courses

Peggy Golden

Sent: Sunday, October 07, 2012 3:18 PM

To: George Young

Cc: Dennis Palkon; Somnath Bhattacharya

We have no objections to this timely certificate program. Good luck.

Peggy

Chair, Management Programs

On Oct 7, 2012, at 2:10 PM, "George Young" <Gyoung@fau.edu> wrote:

Hello Peggy,

I hope you're doing well. I saw you at the Faculty Assembly meeting a week ago last Friday but didn't get to say "hello" to you.

I am writing to you today because the School of Accounting is proposing four new healthcare fraud courses and I wanted to know whether you and your faculty objected to us offering these courses. We expect to offer them in the context of our healthcare fraud and compliance certificate program, a part of the School of Accounting Executive Programs (SOAEP). (The reason I am contacting you is that I've been the academic director of this program since it began in 2003.)

I'm also copying Dennis Palkon on this message. As I understand, Dennis is aware of our program through discussions with Sylwia Dziadziak, the Director of the SOAEP. One of your part-time faculty members, Dr. Alan Whiteman, teaches a course about the healthcare profession (Healthcare Industry Overview) in our program (he was suggested by the late Dr. Bob Hays and strongly endorsed by one of our employee, Marjory Moise, who took a class Alan taught).

The courses are:

ACG 5XXX Healthcare Fraud Examination Concepts:

Course Description: Overview of the nature of fraud and how it is committed including an introduction to the actions that can be taken to determine the presence of fraud and the procedures that can be implemented to deter it. Also covered is the proper manner in which allegations of fraud should be investigated to meet the requirements of civil/criminal court procedure.

ACG 5XXX Healthcare Industry Overview

Course Description:

This course provides students with a global overview of healthcare and the medical profession, including a comprehensive review of rules and regulations. This course will explain coding requirements and healthcare programs and processes (Medicare, Medicaid, and other state and federal run programs). Focus will also be given on health policy, patient care and coordination, and health delivery models.

ACG 5XXX Healthcare Audit & Fraud Examination Principles I

Course Description:

In this class, you will acquire the essential knowledge and necessary skills to conduct healthcare fraud examinations. This course will provide a high-level overview of healthcare market participants, and delve into ways in which each player can contribute fraud, waste, and abuse in the system.

ACG5XXX Healthcare Audit & Fraud Examination Principles II

Course Description:

This class is a continuation of ACG 5XXX, Healthcare Audit & Fraud Examination Principles I, and involves the application of the concepts learned in that course to the investigation and resolution of healthcare fraud allegations.

Thank you, Peggy, for your consideration of my request.

Sincerely,

George

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