



**Audit Readiness:
Medical Adjustments, Corrections, & Edits with Segregation of
Duties/Supervisory Review
&
ABACUS Account Management & User Recertification**

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April 2024

Agenda

- Audit Overview
- Audit Remediation
 - Medical Adjustments, Corrections, and Edits Training
 - ABACUS Account Management and Recertification Training
- Resources



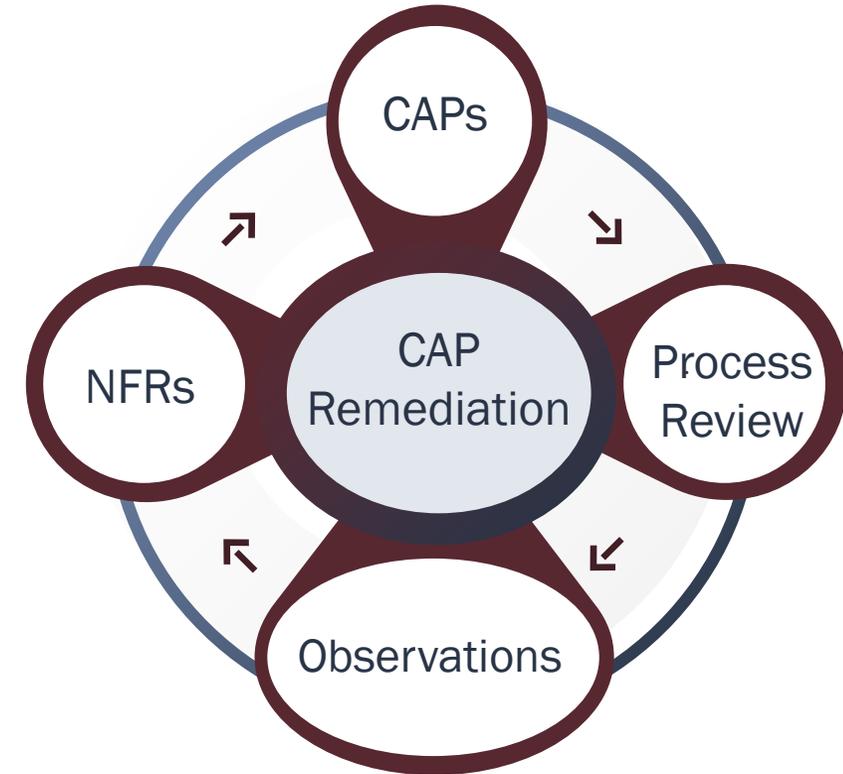
DHA UBO Auditors

- Department of Defense Inspector General (DoDIG)
 - Detects fraud, waste, and abuse occurring in DoD funded programs
 - Makes Secretary of Defense, Congress, and American Taxpayers aware of all issues, deficiencies, and corrective actions
- Government Accountability Office (GAO)
 - Examines how taxpayer dollars are spent and provides feedback on more efficient usage of funds
- Independent Public Accountants (IPA) (Kearney & Co.)
 - Reviews the compliance of the DHAs financial processes against the federal financial regulations



IPA (Kearney & Co.) Audit Cycle Overview

- Kearney & Co., conducts yearly DoD financial audits using the following cycle:
 - Process Review
 - ✓ Walkthroughs
 - ✓ Sample Testing
 - ✓ Provided By Client (PBC) requests submitted via ARC Tool
 - Observations
 - Notice of Findings and Recommendations (NFRs)
 - Corrective Action Plans (CAPs)

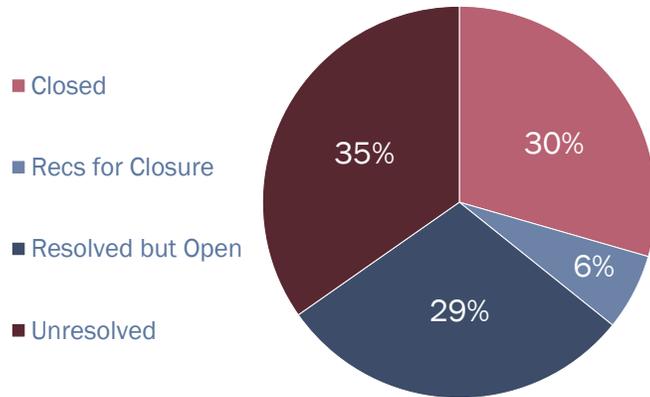


Audit Remediation Overview

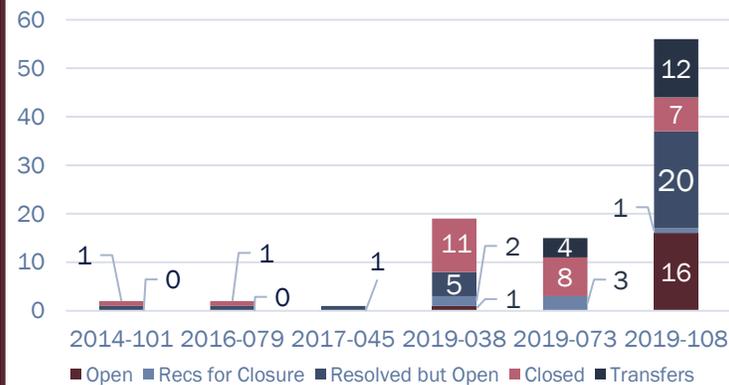
Current CAPs	Status	Projected Close Date
Medical Adjustments, Corrections, and Edits	On Track	06/30/2024
ABACUS Account Management & User Recertification	On Track	06/30/2024
Revenue Recognition	On Track	12/01/2025
MHS GENESIS Data Not Utilized in the PPA	On Track	09/30/2024
Reporting AR at NRV	On Track	07/31/2024
MHS GENESIS Segregation of Duties	On Track	06/28/2024
Financial Reporting of MHS GENESIS AR	On Track	08/01/2024

Incomplete  On Track  Complete 

DOD IG: Recommendations At A Glance



Progress by Audit



GAO Open Recommendations

Current Recommendations	Status	Projected Close Date
GAO-22-104770 Recommendation 2	On Track	10/01/2024
GAO-22-104770 Recommendation 3	On Track	10/01/2024
GAO-22-104770 Recommendation 4	On Track	10/01/2024

Incomplete  On Track  Complete 



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MTF Involvement

- DoDIG
 - Acknowledge any open audits
 - Respond to MTF requests from DHA UBO
- GAO
 - Review findings applicable to the DHA UBO Enterprise office and MTF UBOs
- IPA (Kearney & Co.)
 - Fulfill requests from the auditors through the DHP Audit Team
 - Participate in Audit Walkthroughs
 - Partake in Enterprise level initiatives



FY2024 Financial Audit Participants

- Each year, auditors choose a small subset of facilities to visit based on predetermined criteria to audit processes delivered from the Enterprise level. The Networks and Facilities below were chosen for Fiscal Year 2024

Central Network

Travis AFB

Pacific-Rim Network

NH Camp Pendleton
NMC San Diego

Continental Network

Seymour Johnson AFB

East Network

Womack AMC



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Upcoming Initiatives – Enterprise UBO Compliance Plan & Checklist

- An Enterprise UBO Compliance Plan has been created to improve the delivery of the health care DoD beneficiaries and standardize internal business processes.
 - Reporting and management of the program has been restructured.
 - The plan and checklist implementation is scheduled for 1 July 2024
- The DHA UBO Compliance Plan will be used in tandem with the audit effort to address current and future findings and recommendations.

Phases	Implementation
Phase 1: MSA	1 July 2024
Phase 2: TPC (plus MSA)	1 October 2024
Phase 3: MAC (plus TPC and MSA)	2 January 2025
Phase 4: Comprehensive (All LOBs)	1 April 2025



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Upcoming Initiatives – Sample Testing “Perfect Packages”

- A Sample Coversheet (Financial Audit) identifies a "menu" of documentation to support the sampled transaction/balance
 - Developed by DHP based on the IPA's understanding obtained via business process walkthroughs and prior year(s) testing
 - Serves as a sample response tool that allows the DHP sample response to:
 - ✓ Convey Key information regarding the sample
 - ✓ Clarify the submission of alternate key supporting documentation (KSD) or unavailable KSDs
 - Helps to reduce follow-up questions



Medical Adjustments, Corrections and Edits CAP

- IPA identified:
 - Lack of internal controls and policies regarding Segregation of Duties and Supervisory Reviews/Approvals for all transactions
- To remediate, DHA UBO:
 - Determined \$500 and higher threshold in which transactions require a level of supervisor approval and the appropriate documentation process
 - Outlined Roles and Responsibilities of UBO personnel
 - Developed Segregation of Duties and Supervisory Review Standard Operating Procedure ([SOP](#))



UBO Roles, Responsibilities, and Work Queues

Role	Responsibility	Qualifying Work Queues
AR Biller	<ul style="list-style-type: none"> Performs pre-billing, post-billing, and follow-up activities for billable encounters, to include health plans with an auto-adjustments. Resolves 837 pre-billing edits and work items in Edit Failure Work Items in RevCycle, errors in SSI Electronic Clearinghouse. (E) Resolves 835 post billing errors in Technical Denials Work Items and SSI. Resolves other Work Queue and Work Item errors for billable encounters. Validates encounter errors are resolved so account receivables are established. Initiates refunds. Applies missing data elements to process a billable encounter. Update Profile and Health plan to add new Other Health Insurance (OHI), then validate back-billing of encounters and resolve any edits or work items. May process incoming mail. Open mail then log checks into Excel daily check log, print for verification/validation, to include signature and date. (M) * <i>UBO staff will not resolve clinical errors. (These should be segregated and sent back to applicable point of contacts.)</i> 	<ul style="list-style-type: none"> Edit Failure Work Items 72 Hour Combine/Move Charges Same Day Encounters Combine Medically Related - Combine Encounters Not Medically Related – Move diagnostic Encounters. Two Midnight Assessment Not Met Interim Billing Review Medicare No Pay Deceased Prior to Discharge Cosmetic Surgery Balance Remaining Encounter Modification Insurance Past Due Insurance At Risk EDI Claim Acknowledgment Pending Late Charge Review Technical Denial Technical Denial Work Items Medical Record Request Returned Mail Voided Benefit Order Late Charge Review Pending Edit claim Coding Updates Demographic Modifications FMR/SR Charge Group 'WI' UBO Review Needed Unassigned state USCG Prospective Payment WI Prospective Payment Voided Benefit Order Adoption Review
AR Poster	<ul style="list-style-type: none"> Ensures payment received prior to posting. May reference check log for tracking purposes. Validate accurate posting to encounter. Ensures electronic payment was received prior to posting. Validate accurate posting to encounter for electronic deposits and 835-EOB. Ensures posted amount equals amount deposited or to be deposited. Ensures valid payment transactions and adjustment transactions are posted accurately for the various financial classes. CPA position may be referenced as: UBO Cash Poster 	<ul style="list-style-type: none"> Pending Bankruptcy Payment Transaction Batch in Error Credit Balance Invoice



UBO Roles, Responsibilities, and Qualifying Work Queues

Role	Responsibility	Qualifying Work Queues
AR Collector	<ul style="list-style-type: none"> Receives and validates mail check log with payments (checks and EOBs), signs and dates log. Notifies UBO Poster if needed. (M) Verifies all non-electronic payments are posted prior to deposit. Validates all checks on excel daily log are posted and deposited. (M) Runs US Treasury reports to identify electronic payments, notifies UBO Poster. Receives payments via cash/checks/credit/debit card/electronic/other. Ensures all deposits and DD1131s are created after posting of payments. CPA position may be referenced as: UBO Accountant. 	<ul style="list-style-type: none"> Return from Collections - Proof of Debt Return from Collections - Uncollectible Return from Collections - Misc Pending Formal Payment Plan Bankruptcy Pending Review In collections Preview Credit Balance (Self-Pay & Insurance)
UBO Manager	<ul style="list-style-type: none"> Runs the CPA Federal Adjustment Analysis Report from HealtheAnalytics as well as the ABACUS Line of Billing Report with Subcategory. Reviews, approves, and documents all AR transactions \$500 and higher. Approves of refunds. Endorses the Reports in the Confirmation Document through digital signature. Notes the Reports in the quarterly DHA UBO Enterprise Compliance Plan/Checklist, Retains copies of all associated information, including but not limited to, the Reports and the endorsed Confirmation Document. UBO Manager position may be a commissioned officer, an NCO, or a civilian equivalent of NCO or higher. Military Department and DHA-specific guidance may require that these positions be held only by these specified persons. The UBO Manager may also serve as the TPC Officer or the MSA Officer, but not both. UBO Manager position may not be held by a contracted employee. Contracted employees may not manage MSAs, nor may they supervise government employees or perform inherently governmental functions. CPA position may be referenced as: UBO Biller Supervisor, UBO Biller Lead, UBO Accountant Lead, UBO Cash Poster Supervisor. <i>Please note: In instances where short staffing does not permit a segregation of duty, MTF UBO Managers must annotate the reasoning on MTFs quarterly internal control checklist. Additionally, if MTF UBO Managers utilize the 'Reassign Task', they must annotate this, and the involved staff, as well.</i> 	<ul style="list-style-type: none"> UBO Edit Failures EOB Variance Pending Reimbursement Claim Unbilled Invoice Good Standing Invoice Past Due Invoice Ready to Submit (Invoice) Preregistration In House Discharged, Not Ready to Bill Ready to Bill Technical Denial (State Based) Past Due Self-Pay Good Standing Self Pay Bad Debt In Collections



Supervisory Reviews/Approvals

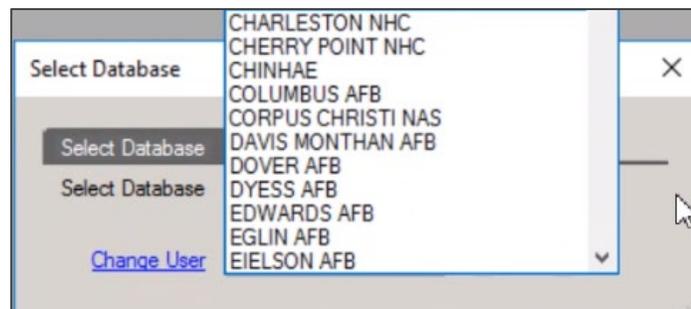
- All AR transactions \$500 and higher will be reviewed, approved, and documented via:
 - Monthly ABACUS Line of Business (LOB) Billing Report with Subcategory (Subcat)
 - Monthly CPA Federal (FED) Adjustment Analysis Report.
 - UBO Managers are expected to run this report at the beginning of the month, but no later than the 5th working day to determine which transactions are \$500 and higher.
- These reports will be endorsed by the UBO Manager and noted in the quarterly DHA UBO Enterprise Compliance Plan/Checklist.



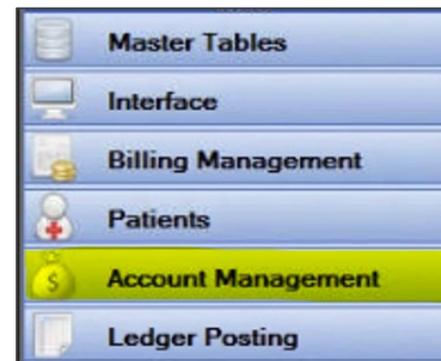
ABACUS LOB Billing Report with Subcat Instructions

1. Navigate to the ABACUS website <https://abacusmhs.health.mil/>
2. Select the appropriate database associated with your MTF.
3. Select the “Account Management” tab on the left side of the ABACUS window.
4. Select the “Recovery Reporting” folder under the “Account Management” tab.
5. Select the “Custom Tools” sub-folder under the "Recovery Reporting" folder.
6. Select the “Custom Tools” sub-folder under the “Custom Tools” sub-folder.

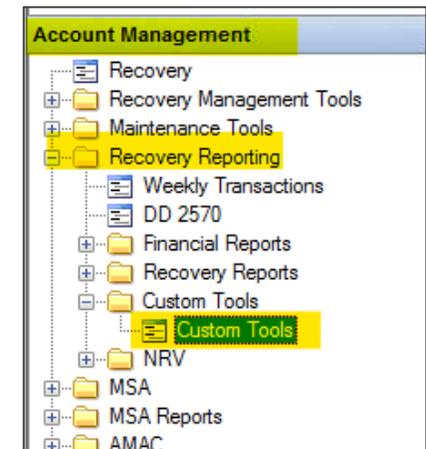
Step 2



Step 3



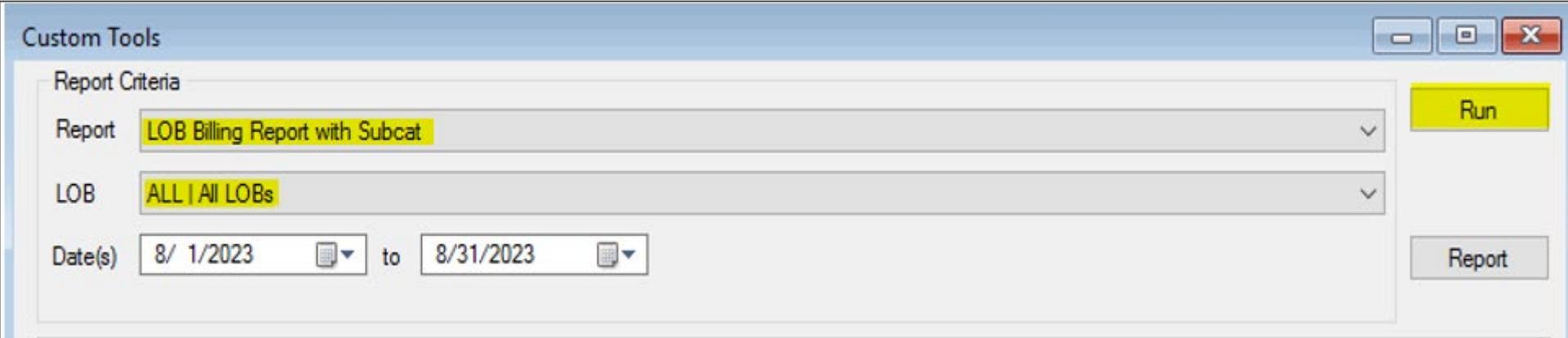
Steps 4-6



ABACUS LOB Billing Report with Subcat Instructions**

7. Under the 'Report' tab, select "LOB Billing with Subcat."
8. Under the 'LOB' tab, select "ALL | All | LOBs."
9. Under the 'Date(s)' tab, select the appropriate custom dates.
10. Select "Run" in the top right-hand corner of the Custom Tools window.

Steps 7 – 10



The screenshot shows a window titled "Custom Tools" with a "Report Criteria" section. The "Report" dropdown is set to "LOB Billing Report with Subcat", the "LOB" dropdown is set to "ALL | All LOBs", and the "Date(s)" field shows a range from "8/ 1/2023" to "8/31/2023". A yellow "Run" button is visible in the top right corner, and a grey "Report" button is located below it.



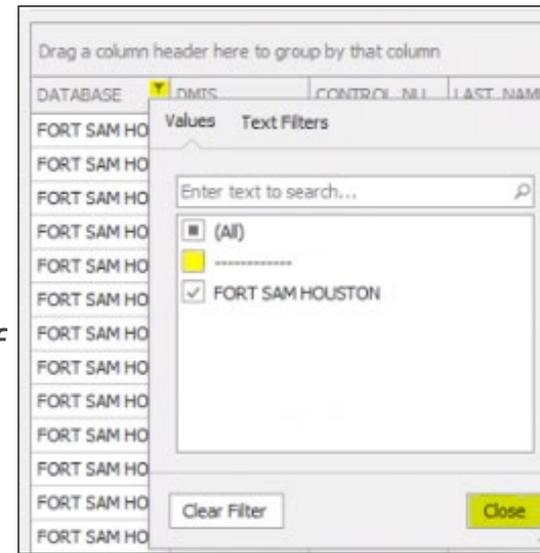
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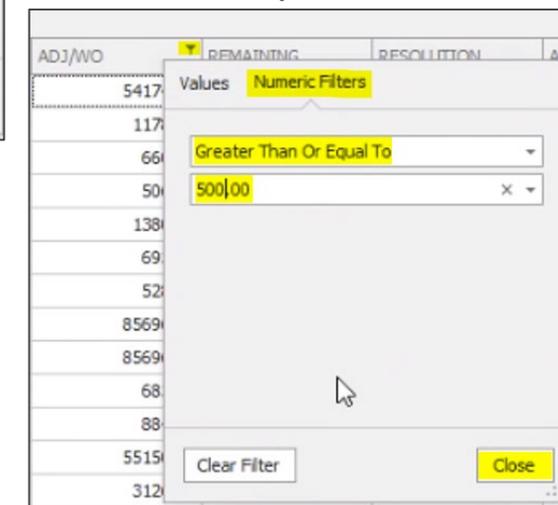
ABACUS LOB Billing Report with Subcat Instructions *

11. Once report has been run, select the filter in the “DATABASE” column and de-select the dashes. Hit close once complete.
12. Next, remove LAST_NAME, FIRST_NAME, PATIENT_EIN, and PT_SSN from the report by clicking and dragging the title towards the middle of the screen. The cursor should become a large X, and once released, the column should disappear.
13. Once PHI and PII has been removed, select the filter in the “ADJ/WO” column. Navigate to the “Numeric Filters” section and select “Greater Than or Equal To”. Make the value “500.00”. Hit close once complete.

Step 11



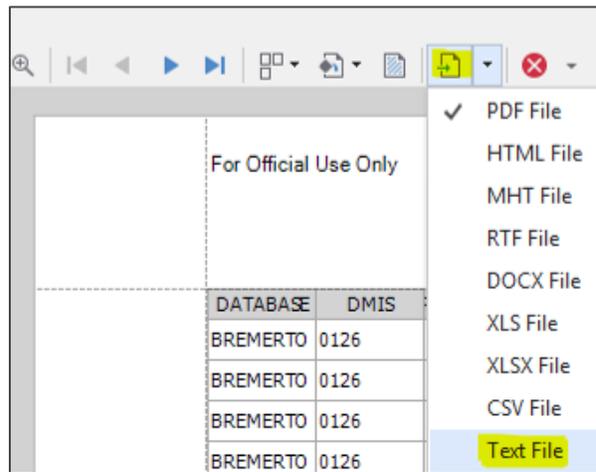
Step 13



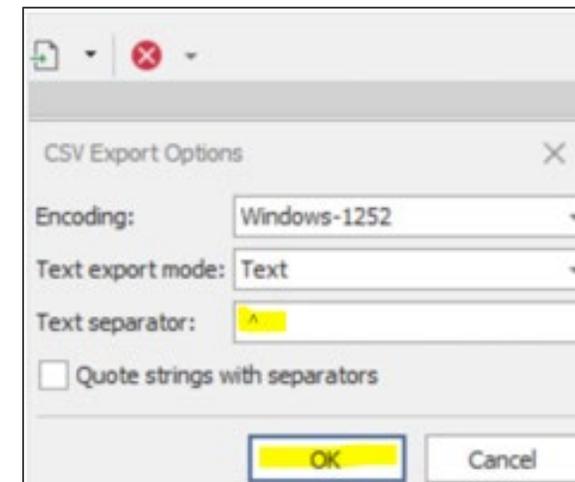
ABACUS LOB Billing Report with Subcat Instructions cont.

14. Once the documented has been generated, select the “Export” icon in the top left-hand side of the window, the paper with a green arrow icon.
15. Select “Text File.”
16. Under the CSV Export Options window, type “^” for ‘Text separator.’
17. Select “Ok.”

Steps 14 – 15



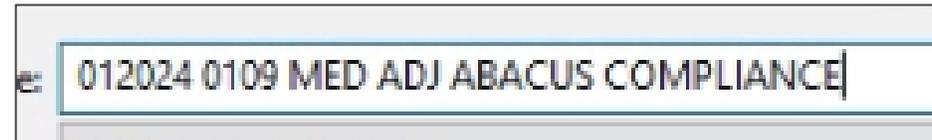
Steps 16 - 17



ABACUS LOB Billing Report with Subcat Instructions ***

18. Select “Save as” in the downloads window that appears and choose the location where you want to save the file.
19. Name the file with the following convention “MonthYear_DMIS ID_MED ADJ ABACUS COMPLIANCE”.

Step 19



A screenshot of a file name input field. The text inside the field is "012024 0109 MED ADJ ABACUS COMPLIANCE". The field has a light blue border and a small icon on the left side.



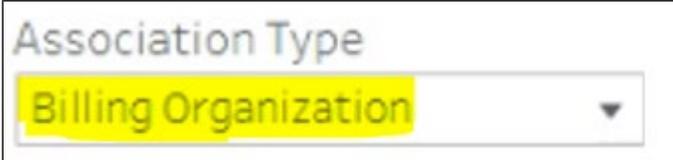
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CPA Federal Adjustment Analysis Report Instructions

- Report should be run at the beginning of the month, but no later than the fifth working day to determine \$500 and higher transactions.
1. Log in <https://federal.analytics.healthintent.ehr.gov>
 2. Select the “DHA Windows Login (ADFS)” link.
 3. Select the authentication credential on your CAC, select OK.
 4. Select Ok on the auth.health.mil window.
 5. Select “All Projects” on the left side of the HealthAnalytics window.
 6. Select Business Operations Revenue Cycle to allow the system.
 7. Select “FED Adjustments Analysis Report.”
 8. Under the “Prompts and Navigation” tab, select Billing Organization under “Association Type.”

Step 7



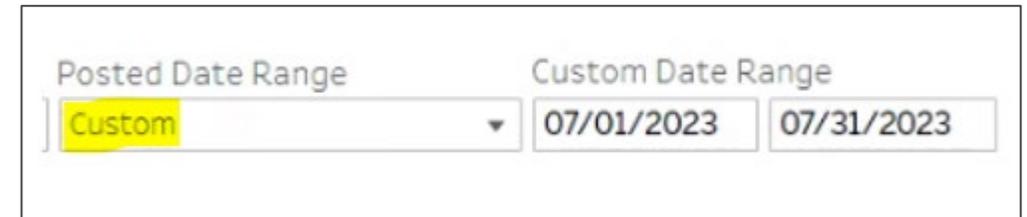
Association Type
Billing Organization



CPA Federal Adjustment Analysis Report Instructions *

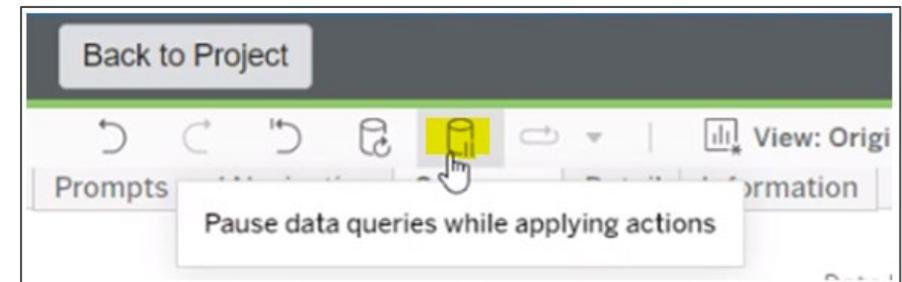
9. Under the “Prompts and Navigation” tab, select the specific billing organization desired under “Association.” (This will be the UBO Manager’s individual MTF or Group)
10. Under the “Prompts and Navigation” tab, select Custom Date Range under “Posted Date Range.”
11. Select the “Summary” tab towards the top of the page.
12. Select the pause icon; the second barrel shaped icon above the “Summary” tab.

Step 10



The screenshot shows a user interface for selecting a date range. It features two main sections: "Posted Date Range" and "Custom Date Range". Under "Posted Date Range", there is a dropdown menu with "Custom" selected and highlighted in yellow. To the right, under "Custom Date Range", there are two input fields containing the dates "07/01/2023" and "07/31/2023".

Step 12



CPA Federal Adjustment Analysis Report Instructions ***

13. Under “Financial Class”, deselect INTERAGENCY PROSPECTIVE PAYMENT, OCC HLTH OWCP, and Tricare. Scroll down the list and select “Apply.”
14. This should have changed “Financial Class” to display “Multiple Values.”
15. Select the play icon; the second barrel shaped icon above the “Summary” tab.
16. Left click on the numeric value cell under the “Adjustment Count” column.
17. Select “Drill to Detail.”

Step 13

Financial Class	Encounter Classification
(All)	(None)
<input type="checkbox"/> (All)	
<input checked="" type="checkbox"/> Blue Cross/Blue Shield	
<input checked="" type="checkbox"/> CIVILIAN CONTRACTOR	
<input checked="" type="checkbox"/> CIVILIAN EMERGENCY	
<input checked="" type="checkbox"/> CIVILIAN EMPLOYEE	
<input checked="" type="checkbox"/> Commercial/OHI	
<input checked="" type="checkbox"/> DOD-VA SHARING	
<input checked="" type="checkbox"/> FOREIGN AFFILIATES	
<input type="checkbox"/> INTERAGENCY PROSPECTIVE PYMNT	
<input checked="" type="checkbox"/> INTERAGENCY SF1080	
<input checked="" type="checkbox"/> MAC	
<input checked="" type="checkbox"/> Medicare Supplement	
<input type="checkbox"/> OCC HLTH OWCP	
<input checked="" type="checkbox"/> Secretarial Designee	
<input checked="" type="checkbox"/> Self Pay	
<input type="checkbox"/> Tricare	
<input checked="" type="checkbox"/> TRICARE 2	

Cancel Apply

Step 17

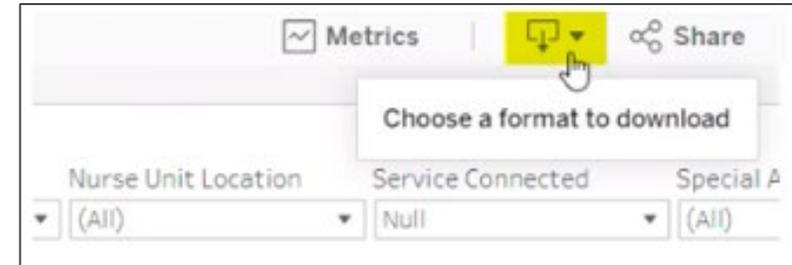
FY2023	
Adjustment Amount	Adjustment Count
<input checked="" type="checkbox"/> Keep Only <input type="checkbox"/> Exclude	30,68
(Blank): Adjustment Amount: (\$9,321,038.98)	30,68
Drill to Detail	



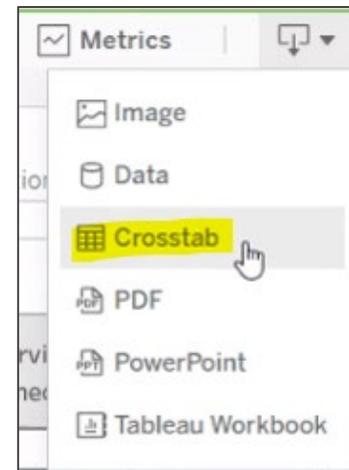
CPA Federal Adjustment Analysis Report Instructions**

18. Select the download icon. The box with the downward-facing arrow in the upper right corner of the screen, in between the “Metrics” and “Share” icons.
19. Select “Crosstab.”
20. Select the Excel format and click download.

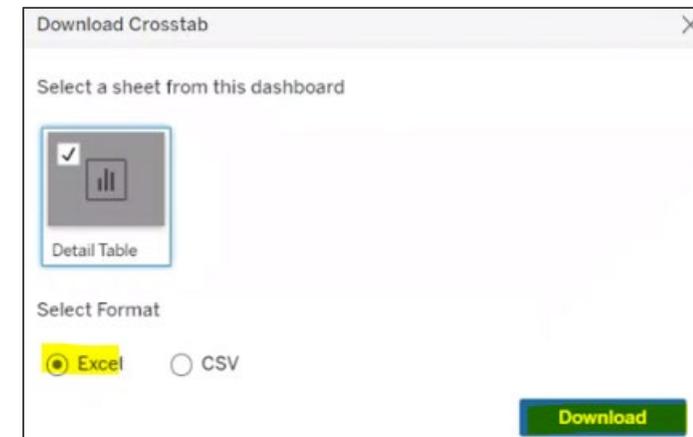
Step 18



Step 19



Step 20



CPA Federal Adjustment Analysis Report Instructions cont

21. Select “Save as” in the downloads window that appears and choose the location where you want to save the file as well as the name of the file.
22. Delete PII and PHI from the Excel file, including:
 - ✓ Patient Full Name
 - ✓ Patient MRN
 - ✓ Claim IUD
 - ✓ Admission Date
 - ✓ Discharge Number
 - ✓ Claim Number
23. Select “Save as” in the downloads window that appears and choose the location where you want to save the file.
24. Name the file with the following convention “MonthYear_DMIS ID_MED ADJ CPA COMPLIANCE”.



Medical AR Adjustments, Corrections, and Edits Endorsement

- Completing the Endorsement Document
 - UBO Managers will complete the document by answering ‘Yes’ or ‘No’ for each statement
 - Digitally sign the document, ensuring the information is accurate
 - If ‘No’ is selected, explanation is required
- Approving the Endorsement Document
 - Sign the document with your Common Access Card (CAC) and save it to your local drive.

MONTHLY ENDORSEMENT OF MEDICAL AR ADJUSTMENTS, CORRECTIONS & EDITS:

In compliance with DHA UBO's SOP for Segregation of Duties and Supervisory Review for Medical Adjustments, Corrections, and Edits, I certify the ABACUS LOB Billing Report and FED Adjustment Analysis Report was run for transactions \$500 and over and reviewed for the following:

Ref #	Request Objective	(Y/N)
1	The Report covers the correct date range	(Y/N) <input type="checkbox"/>
2	The Report covers the correct MTF	(Y/N) <input type="checkbox"/>
3	The Report was run no later than the fifth duty day	(Y/N) <input type="checkbox"/>
4	The adjusted transactions have the appropriate segregation of duties	(Y/N) <input type="checkbox"/>
5	The adjusted transactions in the report are accurate and valid	(Y/N) <input type="checkbox"/>
6	The adjusted transactions reasoning is appropriate	(Y/N) <input type="checkbox"/>

COMMENTS (If you answer no to any of the above questions, please provide a comment below):

MTF NAME

UBO MANAGER



Medical AR Adjustments, Corrections, and Edits

Endorsement Compliance

- Verification of Segregation of Duties and Supervisory Review/Approval
 - UBO Managers will verify the Monthly Reports as well as validate/sign the confirmation document to ensure compliance via the quarterly DHA UBO Enterprise Compliance Plan/Checklist
 - DHA UBO will randomly sample MTFs beginning **June 1, 2024**, to ensure these processes are being followed. Please begin running these reports and completing supervisory approval by **May 1, 2024**
- MTFs must retain all related information regarding the two previously covered Reports.
 - Includes, but not limited to the CPA FED Adjustment Analysis Report and the ABACUS LOB Billing Report with Subcat as well as the validated Endorsement Document



Questions?



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ABACUS Access Controls and Account Management CAP

Agenda

- Purpose
- CAP Summary
- Standard Procedures for User Authentication
- Account Setup
 - Registration
 - Approval
- User Access Control
 - Review/Recertify User Accounts
 - Disabling Active User
- Compliance Reporting
 - Requirements
 - Review
 - Process
- Recap



Purpose

- The brief is designed to assist DHP Component management and DHA Market management training the ABACUS user community on ABACUS-related policies, procedures, and compliance reporting instructions required to ensure that FISCAM compliance is maintained at the site level
- For ABACUS, the primacy emphasis is Access Control. All access control activity is logged, documented, and maintained within ABACUS. Sites can make use of this functionality as evidence for DHA & FISCAM reporting compliance. However, policies and procedures related to use of these functions is the responsibility of the site
- The ABACUS compliance reporting instructions have been published and distributed. The document is posted on the DHA MHS CIO Directives page and can be accessed using this [link](#)



ABACUS CAP Summary

- IPA identified:
 - ABACUS user authorization controls are not operating effectively across the DHP Enterprise
 - Approval signatures were missing from five (5) of five (5) access provisioning documents selected for testing
 - DHA and its MTFs do not completely or consistently perform periodic access recertification of ABACUS application user accounts to verify that users still need access and that their roles are appropriate based on job function and least privilege
- To remediate, DHA UBO:
 - Developed training for MTF UBO Managers to highlight:
 - Processes and documentation for user access control (including role, job function and SoD compliance)
 - User account recertification
 - Compliance reporting





Standard Procedures for User Authentication

- Use of standard procedures for user authorization controls is essential for successful FISCAM audits
- Sites are to use the DHA UBO standard procedures for the following:
 - Approving User Access Request
 - Reviewing and Recertifying User Access
 - Recording User Authentication and Access Activities
- Sites may use detailed illustrations from Section 4 of the ABACUS Information Security Control Compliance Reporting Instructions (ISCCRI) to develop standard user authorization policies/procedures



Account Registration



<https://www.abacusmhs.mil>

- Users must be approved by site UBO Manager before they can use any part of ABACUS
 - Prospective users will register on their first visit to the ABACUS site
 - See detailed procedures under the User Registration Procedures in the ABACUS Compliance Reporting document
- To successfully complete registration, users must provide the following documentation:
 - HIPAA Training Certificate
 - Cyber Awareness Certificate
 - Completed and signed DD2875

THEN

 - Review & accept the Rules of Behavior
- The credentials are uploaded and maintained in ABACUS along with the user profile



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Account Registration Documentation

- 1 HIPAA Training Certificate
- 2 Cyber Awareness Certificate
- 3 Completed and Signed DD2875
- 4 Review & Accept the Rules of Behavior*

*Located within ABACUS application



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Account Approval

- UBO Managers review and approve all user request for access prior to granting access
 - See detailed procedures under the User Approval Procedures in the ABACUS Compliance Reporting Document
 - Reference ABACUS Information Security Control Compliance Reporting Instructions (ISCCRI), dated 26 February 2024
- Prior to approval, the UBO Manager reviews:
 - The user profile (i.e. name, email address, etc.)
 - User credentials
 - HIPAA Training Certificate
 - Cyber Awareness Certificate
 - Completed and signed DD2875
 - The requested role to ensure consistency with job assignment
 - Updates the Approver Notes for inclusion with the user profile
- By approving, the UBO Manager is asserting the credentials are valid and the role is consistent with assigned responsibilities



Account Approval Details

ABACUS
Amend Forces Billing and Collection Utilization Solution

Home | My Account | Admin | Users | User Action Log | Log Out

Billing & Collection Application | e2569 | Enterprise Reporting | FAQ/Knowledge Base | Computer Based Training

Account Requests

User Type Definitions and required training for each type: [ABACUS Role Guide](#)

Filter by Request Age: 6 Months
Filter by Request Status: Requested
Filter by User Role: All
Filter by Name:

Example User Role - 11.1 (Auditor)

User Role 11.1 – Auditor – MTF Level

- Data Access Level (MTF)**

Application	e2569	Enterprise Reporting ER-Canned Reports	Enterprise Reporting ER-Ad Hoc Query	Dashboard
All data for selected MTF	No Access	All data for selected MTF	All data for selected MTF	No Access
- Application Module Access Level (Read only)**
 - Master Table: Read all
 - Interface: Read all
 - Billing Management: Read all
 - Patients: Read all
 - Account Management: Read all
 - Ledger Posting: Read all

Note: Please refer to the ABACUS Application Module User Role and Access for detailed read, add, modify, and delete information
- Required Training Certification for ABACUS access**
 - None, Computer Based Training is optional

- UBO Manager or User Approval Authorities can verify appropriate User roles being assigned by clicking on the “ABACUS Role Guide” hyperlink
- Through the ABACUS Portal the UBO Approval Authorities have the responsibility to assign users to the appropriate ABACUS User Role Group
- Users can only be assigned **one** ABACUS User Role Group at a time
- The ABACUS Role Guide is periodically updated and contains a version log
- These role guides guarantee users access requirements before granting access
- Within the ABACUS Role Guide a UBO Approval Authorities can research and determine the best role to accomplish the UBO mission



Review/Recertify User Accounts

- The responsible MTF UBO Manager is responsible for reviewing and recertifying all user accounts at the site no less than once every 365 days
 - See detailed procedures under the Review/Recertify/Modify User Accounts procedure in the ABACUS Compliance Reporting document
- Upon displaying the list of site users (either the complete list or if desired, filtered only on Enabled or Disabled users), the UBO Manager displays details for a specific user to review and recertify
- The review/recertify process and user approval process are essentially the same
- By approving, the UBO Manager is asserting the credentials are valid and the role is consistent with assigned responsibilities



Review/Recertify User Accounts

Details

The screenshot illustrates the ABACUS User Accounts interface. Step 1 shows the 'Users' menu highlighted in the top navigation bar. Step 2 shows the 'User Details' form with fields for First Name, Last Name, and Telephone. Step 3 shows the 'Account Requests' table with an 'Approver Note' dialog box open, requiring a note to be added before approving a request. The dialog box contains a text input field with the placeholder 'Notes must be added.' and 'Approve' and 'Cancel' buttons.

- 1 Verify specific active users to ensure compliance with systems requirements and organizational policies
- 2 Update user account detail information:
 - HIPAA/Cyber Awareness certificates
 - Certificate expiration dates
 - Modify permissions and role attributes (User Type (Role), Service, Region, and MTF)
- 3 Approver must add notes prior to submitting changes to a user account



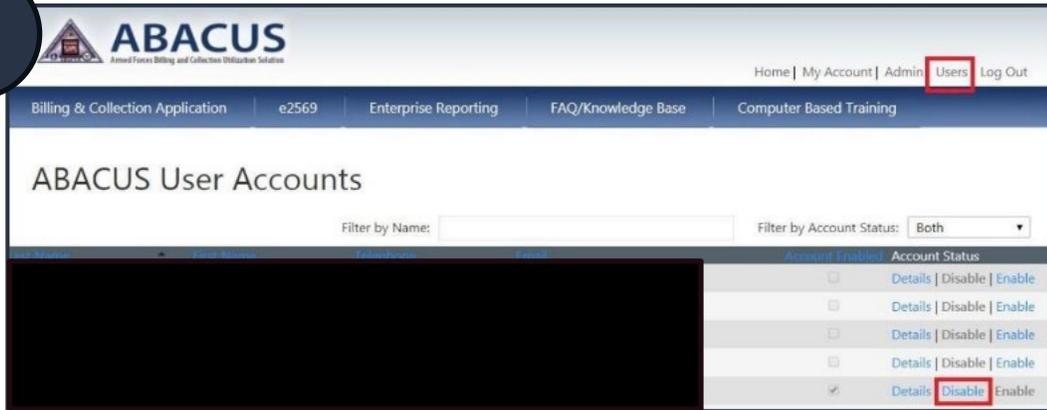
Disabling Active User

- The UBO Manager is responsible for disabling a user's account when access is no longer required
- Common reasons for disabling users:
 - Termination of employment
 - Change in role/responsibility
 - Permanent Change of Station
- The account should be disabled as soon as it is known the user no longer requires access to the system; but must be disabled no later than 30 days after access is no long required
 - See detailed procedures under the Disable Active Users procedure in the ABACUS Compliance Reporting document



Disabling Active User Details

1



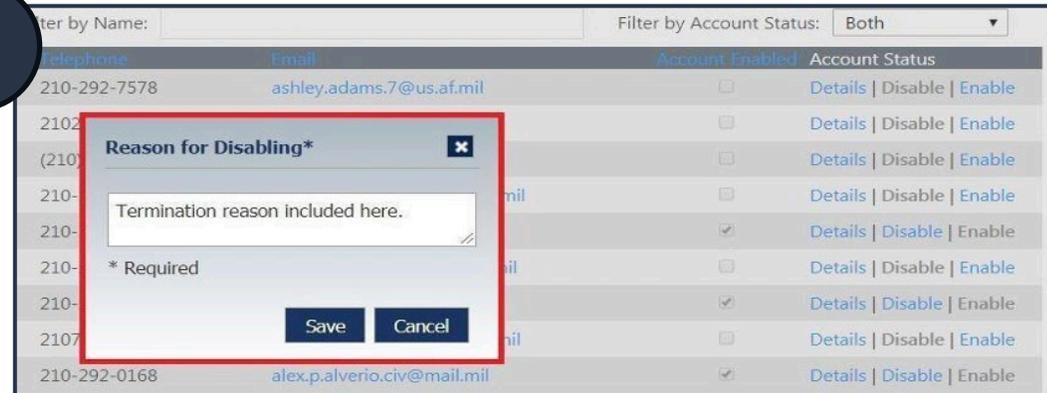
1

Upon displaying the list of site users (either the complete list or if desired, filtered only on Enabled or Disabled users), the UBO Manager clicks on the 'Disable' link in the row next to the user's name

2

UBO Managers enter a reason for disabling the user account and save the information to the users' account

2



Compliance Reporting Requirements

- DHA UBO Managers should be prepared to provide MTF CIOs with confirmation of Access Control compliance monthly
 1. Complete the 5 User Access Control questions
 2. Users List is exported into Excel
 3. Save file in shared CIO Monthly Certification Folder located here:
 - <https://learn.insights.health.mil/resources/#!/cio-report>
 - Reference DHA-PI 8100.01 for compliance requirements
 4. Email all documents to MTF CIO on 1st of month and no later than 5th duty day
- The MTF CIOs are required to provide monthly reports to DHA; the monthly reports include an addendum for reporting Access Control Compliance
- **Note:** FISCAM requires all user accounts be reviewed every 365 days



Compliance Reporting Review

User Control Access Questions

User Control Access Questions

For all system accounts used at my MTF or its Satellite Clinics, the following documentation has been captured and is available for review, as required

- Complete and fully approved DD2875
- Cybersecurity and HIPAA training certificates for the current year
- Evidence that a Segregation of Duties analysis has been completed for the account.

Each time a system account's permissions are altered at my MTF or its Satellite Clinics, the following documentation has been captured and is available for review, as required

- Updated and fully approved DD2875
- Evidence that a Segregation of Duties analysis has been completed for the account.

I have verified that annual HIPAA and Cybersecurity refresher training certificates are captured and available for review, as required, for all system accounts used at my MTF or its Satellite Clinics.

I have verified that all system accounts used at my MTF or its Satellite Clinics have been reviewed at least once within the last 365 days and updated as needed to ensure that each account's current system permissions match their current job duties.

I have verified that all system accounts used at my MTF or its Satellite Clinics are de-provisioned within 30 days whenever the user no longer requires access to the system, unless they are on Temporary Duty and expected to return within 90 days. This excludes users approved for telework but still affiliated with the facility.



Compliance Reporting Review

User List

1 of 1

Find | Next

ABACUS Users List

Last Name	First Name	Telephone	Email	Account Status	Disabled Date	HIPAA Expiration	IA Expiration	2875 Present	Approver	User Type	MTF(s)
				Disabled	Dec 20 2017 12:00AM	2/5/2017 12:00:00 AM		Yes		6	20th MEDICAL GROUP
				Enabled		4/8/2022 12:00:00 AM	4/8/2022 12:00:00 AM	Yes		7	WILLIAM BEAUMONT AMC
				Disabled	Jul 10 2019 12:00AM	4/9/2020 12:00:00 AM		Yes		5	MULTIPLE
				Disabled	Feb 11 2018 12:00AM	1/12/2018 12:00:00 AM		Yes		6	WOMACK AMC
				Disabled	Nov 15 2017 12:00AM	3/9/2017 12:00:00 AM		Yes		7	NAVAL HEALTH CLINIC CHARLESTON
				Disabled	Mar 24 2019 12:00AM	9/5/2019 12:00:00 AM		Yes		6	MIKE O'CALLAGHAN FEDERAL HOSPITAL
				Disabled	Feb 25 2021 12:00AM	9/17/2021 12:00:00 AM	9/5/2022 12:00:00 AM	Yes		1	ALL
				Disabled	May 24 2017 12:00AM	9/1/2016 12:00:00 AM		Yes		8	BROOKE AMC-SAMMC
				Disabled	Nov 15 2017 12:00AM	10/5/2017 12:00:00 AM		No		2	MULTIPLE

- Each user is assigned a specific role to ensure segregation of duties compliance
- The report includes details for each user: Name, Telephone Number, Email, Account Status, HIPAA Expiration Date, IA/Cyber Expiration Date, DD2875, User's Approver, User Role, and MTF



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Compliance Reporting Process

- UBO Managers can use User List function in Enterprise Reporting to display, export and/or save to a shared file location
- UBO Managers (or other site authorized personnel) can click on the ‘Detail’ link for specific users to display the user profile and credentials
 - **Note:** Site personnel can use the online user detail listing to provide evidence that user credentials such as 2875s, HIPAA and Cyber certificates are maintained within the ABACUS system
- Segregation of Duties (SoD)
 - ABACUS users are assigned one of the distinct roles outlined in the User Role Document
 - UBO Managers review the assigned role, ensure that it is consistent with the user's assigned duties and, by approving the user's access, assert their concurrence that the user's role is consistent with the user's assigned responsibilities



Compliance Reporting Process

Details



1 Select user details for specific Users to display the User profile and credentials



2 Review User credentials

3

- Click “Create” to create and save new notes
- Approver adds notes prior to submitting changes to a User account
- If user is compliant, enter “User Account Reviewed, User permissions compliant” into the “Approver Notes” and click save



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Account Documentation Recap

1 Certificate of Completion

Has successfully completed
HIPAA and Privacy Act Training (1.5 hrs)

2 SYSTEM AUTHORIZATION ACCESS REQUEST (SAAR)

UNCLASSIFIED

CMR No. 07M-050
CMR approval expires: 20260631

PRIVACY ACT STATEMENT

PRINCIPAL PURPOSE(S): To report names, signatures, and other contact information for the purpose of validating the trustworthiness of individuals requesting access to Department of Defense (DoD) systems and information. NOTE: Records may be maintained in both electronic and/or paper form.

ROUTINE USE(S): None.

DISCLOSURE: Disclosure of this information is voluntary; however, failure to provide the requested information may impede, delay or prevent further processing of this request.

TYPE OF REQUEST: INITIAL MODIFICATION DEACTIVATE USER ID

SYSTEM NAME (Platform or Applications): ABACUS LOCATION (Physical Location of System): Edwards AFB

DATE (YYYYMMDD): 20221102

PART I (To be completed by Requester)

1. NAME (Last, First, Middle Initial)	2. ORGANIZATION
3. OFFICE SYMBOL/DEPARTMENT	4. PHONE (DOD or Commercial)
5. OFFICIAL E-MAIL ADDRESS	6. JOB TITLE AND GRADE/RANK
7. OFFICIAL MAILING ADDRESS	8. CITIZENSHIP
	9. DESIGNATION OF PERSON

3. POLICY IMPLEMENTATION

a. Site Commanders/Directors and staff at facilities where DHA ISs are used have a significant role in implementing, enforcing, and maintaining applicable DHA IS information security controls. Proper implementation requires Site Commanders/Directors and staff to manage across their supporting human resources (HR), information technology, and financial

3 Policy/Rules of Behavior

Department of Defense (DoD) Cyber Awareness Challenge 2024 (1 hr)
10/20/2023

4 Defense Health Agency
PROCEDURAL INSTRUCTION

NUMBER 8100.01
January 12, 2021
DAD-IO

SUBJECT: Information Security Compliance for Defense Health Agency Financially Auditable Information Systems

References: See Enclosure 1

1. PURPOSE: This Defense Health Agency-Procudural Instruction (DHA-PI), based on the authority of References (a) and (b), and in accordance with the guidance of References (c), (j) through (l), and (p) through (r), establishes responsibilities for financially auditable systems. It provides direction to implement DHA procedures that contribute to a clean financial audit for the DoD.

2. APPLICABILITY: This DHA-PI applies to all organizations or facilities which manage or operate DHA Information Systems (ISs) that are material to financial auditability. As of February 2020, the list of DHA ISs which have been identified as material to DHA financial auditability includes:

- Armed Forces Billing and Collection Utilization Solution (ABACUS)
- Coding and Compliance Editor (CCE)
- Composite Healthcare System (CHCS)
- Defense Medical Logistics Standard Support (DMLSS)
- Military Health System (MHS) GENESIS

- 1** Required Training Certificates:
 - HIPAA
 - Cyber Awareness Certificate
- 2** Example of Completed, Accurate, and Signed DD2875
- 3** Review & Accept the Rules of Behavior*
- 4** Required Compliance Reporting

*Located within ABACUS application



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Questions? cont



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Resources: Training, Policy, and Communication

- More information regarding quarterly Enterprise/MTF Audit Syncs to come

Guidance	Location
DHA UBO Webinars	Archived Webinars
General Policy Memos and Guidance Table	Policy and Guidance
Performance Measurements	KPIs, Metrics, and Collection Goals

Organization	Contact Information
DHP Financial Reporting	dha.ncr.bus-mgt.mbx.dhp-financial-reporting@mail.mil
DHA NCR J-1/8 Mailbox DHA UBO Audit Support Team	dha.ncr.j-1-8.mbx.dha-ubo-audit-support-team@mail.mil
DHA UBO Helpdesk	UBO.Helpdesk@intellectsolutions.com

