



# Department of Veterans Affairs Office of Inspector General

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## Review of Healthcare Services Contracts at VA Pittsburgh Healthcare System in Pittsburgh, Pennsylvania

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## **Executive Summary**

### **Introduction**

The Office of Inspector General (OIG), Office of Contract Review (OCR), initiated a review of three healthcare services contracts at the VA Pittsburgh Healthcare System (VAPHS) that were awarded to an affiliated institution, the University of Pittsburgh Physicians, Inc. (UPP). The three contracts had a total value of \$11,139,783 and were noncompetitively awarded during 2010 and 2011 under the authority of Title 38 U.S.C. § 8153, Sharing of health-care resources. Our objectives were to ensure the contract was properly administered per the terms and conditions of the contract and that VA adequately reviewed invoiced hours prior to payment to ensure services were received. In addition we reviewed the award and payment of administrative expenses to determine their allowability under VA Directive 1663.

### **Results and Conclusions**

We found VAPHS did make payments to UPP under all three contracts without adequate review and support. We found that the Contracting Officer's Representative (COR) assigned to the contracts was stationed at another facility and did not and could not conduct any real time monitoring of the contracted physicians or of the time sheet entries. The COR solely relied on the time sheet without any additional review or verification of the hours recorded by the UPP physicians on the time sheets to determine accuracy. We reviewed clinical records to determine if all hours recorded in the time sheets and invoiced by UPP were accounted for and evidenced by the presence of the physicians at VAPHS. We found hours that were unaccounted for both anesthesiology and cardiac surgery. We also found that UPP billed VAPHS for 100 percent of call-back hours for a physician who had a 5/8<sup>th</sup>'s appointment at VAPHS.

We also found that for all three contracts VAPHS paid UPP a total of \$847,733 for administrative overhead expenses that were not supported or documented to be in compliance with the allowability of administrative overhead expenses outlined in VA Directive 1663.

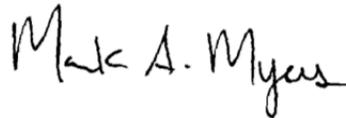
### **Recommendations**

We recommend that the Director, VAPHS develop and implement a system to adequately administer and monitor contractor performance for all healthcare physician contracts with UPP. This should include stationing the COR where the services are being performed and include a review of records or other methods to ensure the accuracy of physician time sheets. The Director should direct the Contracting Officer and Regional Counsel to review the issue with respect to whether the \$44,082 paid to UPP for callback services

provided by Physician A as a VA employee can be recouped. The Director should also implement procedures to ensure sole-source healthcare contracts awarded pursuant to 38 U.S.C. § 8153 adheres to VA Directive 1663 requirements with regards to contract administrative expenses and that awarded administrative expenses are fully supported in the contract file.

### **Management Response**

On July 9, 2015, the Interim Network Director, VA Healthcare–VISN 4 provided a response to our report. The Interim Network Director with the Interim Director, VAPHS fully concurred with our findings and recommendations. The Facility director provided an acceptable action plan that addresses our recommendations with established completion dates (Appendix A). We will follow up on the planned actions until they are completed.



**MARK A. MYERS**

Director, Healthcare Resources Division  
Office of Contract Review

## Introduction

### Purpose

The VA Office of Inspector General (OIG), Office of Contract Review (OCR), initiated a review of three healthcare services contracts that the VA Pittsburgh Healthcare System (VAPHS) awarded during 2010 and 2011 to the University of Pittsburgh Physicians, Inc. (UPP). The three contracts were to acquire anesthesiology, cardiac surgery, and neurosurgery services. Our objectives were to determine whether (1) VAPHS properly administered the contracts and verified invoiced hours were actually performed before payment was made; and (2) administrative overhead expenses paid to UPP were allowable and supported under VA Directive 1663.

### Background

**Anesthesiology.** The Anesthesiology Services contract (VA244-P-1653) was awarded to UPP on January 2, 2011 for a 1-year base plus one 1-year option period at a total of \$3,781,003. The contract was to acquire 4.575 full-time equivalents (FTE) of anesthesiologists' services annually. VAPHS extended the contract period for additional eight months from January 2 to August 31, 2013. The total contract value was \$5,440,824 as of August 2013.

**Cardiac Surgery.** The Cardiac Surgery Services contract (VA244-P-1514) was awarded to UPP on October 1, 2010 for a 1-year base plus two 1-year option periods at a total of \$3,813,836. The contract was to acquire 1.75 FTE of cardiac surgery services<sup>1</sup> annually and it expired on September 30, 2013.

**Neurosurgery.** The Neurosurgery Services contract (VA244-P-1435) was awarded to UPP on July 1, 2010 for a 1-year base plus two 1-year option periods at a total of \$1,362,735. The contract was to acquire between 0.5 and 1.8 FTE of neurosurgery services annually. VAPHS extended the contract for additional six months from July 1 to December 31, 2013. The total contract value was \$1,885,123 as of December 2013.

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<sup>1</sup> In February 2013, the contracting officer reduced the required FTEs from 1.75 to 1.15.

## Scope and Methodology

From July to December 2013, we conducted our review of the three sole-source contracts valued at \$11,139,783. For our review, we examined the three contracts and relevant contract files dated from July 2010 to December 2013. To accomplish the review objectives, we performed the following:

- Reviewed applicable laws and regulations: Title 38 U.S.C. § 8153, Sharing of health-care resources; VA Directive 1663, Health Care Resources Contracting – Buying; VA Financial Policies and Procedures Volume VIII, Chapter 1A – Invoice Review and Certification; and Federal Acquisition Regulation 52.232-25(a)(3), Contractor’s Invoice.
- Interviewed contracting officers, contracting officer’s representative, VAPHS personnel, and UPP personnel to gain an understanding of contract management and procedures on monitoring physicians’ services and validating contract payment.
- Reviewed the contracts, modifications, price negotiation memorandums, physicians’ time sheets, invoices, and payment records to select samples of services recorded on the physicians’ time sheets.
- Reviewed clinical patient records from the Computerized Patient Record System (CPRS) for the period December 2010 to April 2013. These records contained operating room records,<sup>2</sup> records of patient appointments/visits, and progress/consultation notes by physicians.

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<sup>2</sup> We obtained the operating room records from the Veterans Health Information Systems and Technology Architecture (VistA).

## Results and Conclusions

### I. VAPHS Made Contract Payments to UPP without Adequate Review and Support

Our detailed review of three contracts between VAPHS and UPP found that VAPHS certified invoices and made contract payments to UPP without adequate administration and review. The three contracts were for anesthesiology, cardiac surgery, and neurosurgery services. Our review found that VAPHS was certifying invoices for payment without any substantive review or verification that the hours billed to VA were actually rendered to VA. We also found that the Contracting Officer's Representative (COR) was located at a remote site and not stationed where services were actually occurring. In addition to these 3 contracts, the COR was also assigned 19 other healthcare services contracts that were being managed remotely. While time sheets were maintained for each of the three contracts, we found no evidence that VAPHS took any steps to validate the accuracy of the time sheets. This is particularly troubling due to the fact that the COR had no ability to observe, monitor, or validate the presence of the contracted physicians in a real time fashion since the COR was stationed at a different location. The COR simply reviewed the time sheets to see if they matched the invoice.

We determined that UPP used the same time sheets to generate the invoice; therefore, using the time sheets to validate the accuracy of the invoice was merely an accuracy check that UPP copied the hours from the time sheet correctly—not that the entries in the time sheets were valid. Since there was no real-time monitoring system in place for the time sheets to ensure their accuracy and validity, VAPHS should not have relied solely on the time sheets to verify and certify the invoiced hours. VAPHS should have developed a system of review to validate the hours on the invoices in concert with placing the COR at the site where services were actually occurring. Our review of the clinical records identified issues with the invoiced hours for two of the three contracts. These issues would have been identified by VAPHS if they were conducting a meaningful review of the time sheet entries and invoiced hours.

To determine if there were potentially any invoiced hours not supported, we selected a sample of time sheet entries to review in detail. We then obtained surgery and medical records from CPRS to determine if there was supporting evidence that the physicians were present at VA during the time indicated on the time sheets. The surgery records include the names of each physician present in the operating room (OR) and the start and end times for the surgery. CPRS also contains the progress and consultation notes that identifies the time of the patient appointment or consultation as well as the date and time the physician signed and completed the progress note.

To account for the UPP physicians' service hours, VAPHS required the physicians to use time sheets to record their start and end times for daily services. UPP then used the time

sheets to generate the invoice and bill monthly service hours to VAPHS. The COR used the same time sheets to validate the invoiced hours and took no additional steps to validate the time sheet and invoice hours. Moreover, VAPHS management assigned COR duties to an employee at a different site than where the UPP physicians provided the required services.

To verify the accuracy of invoiced hours, VAPHS should have developed a system to monitor and verify the time sheets and invoices by comparing them against records such as operating room records, clinic productivity reports, medical center committee meeting attendance rosters, physician virtual private network activity, management reports, and other verification methods as stated in the contract.

**A. Anesthesiology Unsupported Hours.** We used a judgmental sample and selected 20 days of invoiced services during the two-year period of January 2011 to December 2012. UPP billed VAPHS \$80,659 for 442 hours during these 20 days (most days included hours into the following day, which accounts for the high number of hours). We compared these 20 entries to the clinical records in CPRS to determine if the hours recorded in the time sheet and invoiced hours were reflected in the clinical records. These entries were selected because they represented a significant amount of hours. The highest number of hours for a single sign-in was 31.5 hours with the lowest being 16 hours for our sample. After a comparison to the clinical records, we found that for 2 of the 20 entries there were more than 7 unsupported hours for each entry.<sup>3</sup> These are hours that exceeded the hours in the OR records after including an additional 2-hours for pre and post-surgery time the physician may have been at VA. Another 7 entries had unsupported hours ranging from 2 to 7 hours. Of the 20 entries, 4 had between 15 minutes and 2 hours that were unsupported. Our analysis is included in Exhibit A.

We discussed our findings with Physician F, VA's Chief of Anesthesiology. Physician F is an Associate Professor of Anesthesiology and the Director of Medical Student Programs at the University of Pittsburgh School of Medicine's Department of Anesthesiology. He also serves as the Chief of Anesthesiology and Director of Pain Services at VAPHS, but is not a VAPHS employee. We note that VA does have anesthesiologists on staff but a UPP physician serves as VA's Chief of Anesthesiology. Physician F stated that he believed his unsupported hours represented time that he spent in pain clinic and that the clinic hours and consults may not be captured in CPRS. We note that UPP's posted annual report for anesthesiology department stated that the pain management clinics at VA continue to increase and that they had 982 pain clinic consults at VAPHS and 834 follow-up encounters during the 12 months ending June 30, 2013. Because of the apparent lack of pain clinic data in CPRS, we are unable to conclusively determine whether VAPHS actually received services for the 75 unsupported hours (Exhibit A, column k). However, since the COR was not on-site to conduct any real-time

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<sup>3</sup> The finding did not include Physician F's unsupported hours in Exhibit A because his unsupported hours were potentially due to the pain clinic hours not captured in the system.

monitoring and did not conduct any other review to verify invoiced hours, we can only conclude that the VAPHS lacked adequate administration and monitoring of UPP physician hours and certified invoices before payment was made.

During our site visit, a VA's Certified Registered Nurse Anesthetist (CRNA) stated that he had concerns with UPP anesthesiologists signing in hours prior to their being needed in surgery. He stated that these were transplant surgeries and that many times the exact start time of the surgery was unknown because they were dependent on the organ harvest preparation time. However, physicians were not required to wait at VAPHS, but were given the choice to go home and would be notified when they were needed. He also stated that UPP anesthesiologists remained signed in because it was inconvenient for them to go home and return. The 20 entries that we examined included instances where a physician had signed in many hours before the surgery began. On July 14, 2011, a physician signed in at 6:00 AM although surgery did not begin until 5:30 PM. On May 25, 2012, a physician signed in at 6:00 AM, while the surgery did not start until 8:10 PM. These two examples show that physicians were signed in at VA more than 12 hours before the surgery. This practice went undetected for the entire 2-year contract period due to lack of contract monitoring by the COR and proper oversight by VAPHS management. Either the Chief of Staff or Chief of Surgeries should provide clear guidance for these UPP physicians to remain on site only when their services are required.

**B. Callback Payments to Dual Employee.** Our review of the contract payments for the anesthesiology contract found UPP invoiced VAPHS for after-hours services (callback) for Physician A during the period of January 2011 to April 2013. Physician A is a dual employee who was a 3/8th physician with UPP and a 5/8th VA physician during this period. As a dual employee, Physician A should have provided after hours callback services according to his employment status. We determined that VAPHS billed VA for *all* of Physician A's callback time as if he were a 100 percent UPP physician; however, UPP should have invoiced VAPHS for only the callback hours applicable to Physician A's employment level (3/8th) as a contracted physician. We determined VAPHS overpaid UPP by \$44,082 for 205 callback service hours that should have been attributed to Physician A as being a 5/8th VA employee. See Table 1 and Exhibit B for details.

**Table 1 - Callback Hours by Physician A**

Year	Callback				Total Contract Payment	Correct	Overpaid Amount by 5/8 <sup>th</sup>
	Invoiced Callback Hours	Hourly Rate	Hrs as 5/8 <sup>th</sup> VA Employee	Callback Hrs as 3/8 <sup>th</sup> Contractor		Amount for 3/8 <sup>th</sup> of Services	
2011	151.50	\$214.71	94.68	56.82	\$32,528.57	\$12,198.23	\$20,330.34
2012	108.75	214.71	67.97	40.78	23,349.72	8,756.16	14,593.56
2013	68.25	214.71	42.65	25.60	14,653.96	5,495.24	9,158.72
<b>Total</b>	<b>328.50</b>		<b>205.30</b>	<b>123.20</b>	<b>\$70,532.25</b>	<b>\$26,449.63</b>	<b>\$44,082.62</b>

**C. Cardiac Surgery Unsupported Hours for December 2010.** We used a judgmental sample and selected 20 days of invoiced services during the period of June 2012 to April 2013. While reviewing contract and payment data for our sample, we observed a higher number of hours billed under the contract during December 2010. UPP invoiced VAPHS for a total of 485 hours during December 2010 for \$73,493. The average monthly hours billed for the period of October 2010 through May 2013 was 243 hours per month. Based on this data, we decided to review all hours billed during December 2010.

Our review of the invoiced hours for December 2010 found a high percentage of hours that were not supported by surgical or physician notes. The time sheet also showed a questionable pattern of billed hours. The December 2010 time sheet has a total of 60 entries that covers all 31 days in December 2010. For six (6) entries we found no record of surgery or a single physician progress or consult note in CPRS for the physician who signed in. These 6 entries represented 22 hours. There were six additional entries where there was only a single consult or progress note for the physician, but these six entries represented a total of 56 invoiced hours. Five of the six entries represented 10 or more hours invoiced and the sixth time sheet entry was for 5 hours. We observed that all entries in December 2010 were whole hours and not a single entry was made with a partial hour. Our review of the time sheets also found eight entries with two or more consult or progress notes that were made only minutes apart but represented total invoiced quantity of 60 hours. The largest gap was 18 minutes between the first and last physician note, but the time recorded and invoiced to VA was for 10 hours. The smallest gap between the first and last physician note was 1 minute but the time sheet and invoice to VA was for 10 hours. We also observed that 32 of the 60 time sheet entries were for exactly 10 or 11 hours. Additionally, there is a pattern that Physician B is always accompanied by Physician C for both surgery and consultation. Fourteen of the 33 patient records were for consultation only and shows that Physician B consulted with Physician C as the Attending Surgeon. We noted that Physician B completed her residency in July 2010 and was a board eligible cardiac surgeon; however, it appears that Physician B did not work independently. Our analysis is shown in Table 2 and Exhibit C.

**Table 2 - Cardiac Surgery Service Unsupported Hours in December 2010**

<b>Physician</b>	<b>Total Invoice Hours</b>	<b>Total Unsptd Hours</b>	<b>Hourly Rate</b>	<b>Total Invoice Amount</b>	<b>Total Unsptd Amount<sup>1</sup></b>	<b>% of Hours Unsptd</b>
Physician C	204	90.28	\$190.11	\$38,782.44	\$17,163.76	44%
Physician B	245	111.68	87.08	21,334.60	9,725.38	46%
Physician D	36	17.77	371.57	13,376.52	6,601.56	49%
<b>Total</b>	<b>485</b>	<b>219.73</b>		<b>\$73,493.56</b>	<b>\$33,490.71</b>	<b>46%</b>

Note 1) Differences noted in this table are due to rounding.

Our analysis of the 20 sample entries (Exhibit D) did not find a similar pattern to the December 2010 time sheet. First, we observed there were a variety of different times recorded including partial hours at 15 minute intervals. Second, while we found 9 entries where there was only one physician progress or consult note in CPRS, we found that the invoiced hours were substantially less when compared to December 2010. They ranged from only 30 minutes to 2 hours with the average time for each of these 9 entries of 1 hour and 20 minutes which is within the realm of reasonableness.

While the pattern of physician entries on the time sheet for December 2010 does not in and of itself prove erroneous billings, it should have been a red flag if VAPHS had an adequate system to monitor and review invoiced hours. Since the COR was not located at the place of performance and did not take steps to verify the time sheet data, VAPHS did not raise any concerns regarding the questionable pattern and the amount of hours billed. We note that the two physicians billing the overwhelming amount of hours in December 2010 were no longer employed by UPP.

**D. Cardiac Surgery Time Sheet Controlled by One Physician.** While there are no significant unsupported hours in our sample for the June 2012 through April 2013 time period, as summarized in Exhibit D, we found that a single UPP physician was acting as the sole time keeper for all cardiac physicians. This physician made the entries on the time sheets for himself and the other five physicians performing work under the cardiac surgery contract rather than each physician signing in and out. This increases the risk of error on the time sheets and VAPHS paying for hours not received as the physician may record times the physicians were not present. The presence of the COR at the site of performance with the opportunity to adequately administer the terms and conditions of the contract would have discovered and highlighted this issue and VAPHS could have taken corrective action to ensure the validity and accuracy of the cardiac surgery time sheets.

**E. Neurosurgery Hours.** We used a judgmental sample and selected 20 days of recorded services during the period of July 2011 to June 2012. UPP invoiced VAPHS a total of 177 invoiced hours valued at \$80,175 for these 20 sample days. Our review found only 13 hours outside of OR and physician consultation notes. All but one of these hours occurred on a Thursday which is one of the scheduled neurosurgery clinic days. Therefore, we conclude that all hours in our sample are supported. However, there is no record that VAPHS did any verification or review of these hours but simply checked the time sheet like the other two contracts reviewed. See Exhibit E for our analysis.

## II. VAPHS Paid UPP Administrative Overhead Expenses without Having Validated Their Allowability

For the three contracts, VAPHS paid UPP a total of \$847,733 for administrative overhead expenses from July 2010 to December 2013. The overhead expense rates ranged from 4.2 percent to 10.9 percent on individual contracts and 7.6 percent of the total contract cost. The contracting officers agreed on and VAPHS paid administrative overhead expenses without having verified the propriety of the proposed expenses. During our site visit, neither the contracting officers nor UPP were able to provide appropriate support for the overhead expenses. According to VA Directive 1663, for a sole-source acquisition with an affiliate under the authority of Title 38 U.S.C. § 8153, Sharing of health-care resources, VA reimburses the affiliate administrative expenses directly associated with the specific contract. Without the appropriate support, there is no assurance that the administrative payments to UPP were allowable and proper. See Table 3 for the administrative overhead expenses for the specific services.

**Table 3 - Administrative Overhead Expenses**

<b>Service</b>	<b>FTE</b>	<b>Total Contract Years</b>	<b>Annual Overhead Expense</b>	<b>Total Overhead Expense</b>	<b>Total Contract Cost</b>	<b>Overhead Expense Rate</b>
<b>Anesthesiology</b>	4.575	2.67	\$86,577	\$230,872	\$5,440,824	4.2%
<b>Cardiac Surgery</b>	1.750	3.00	136,864	410,592	3,813,836	10.8%
<b>Neurosurgery</b>	0.500	3.50	58,934	206,269	1,885,123	10.9%
<b>Total</b>			<b>\$282,375</b>	<b>\$847,733</b>	<b>\$11,139,783</b>	<b>7.6%</b>

## Conclusions

Based on our review, we determined that VAPHS does not have an adequate system to monitor performance for the three healthcare services' contracts to ensure the accuracy of the time sheets and invoices. Without an adequate system VAPHS cannot be sure it received services for all hours invoiced by UPP under these contracts. The COR is to assist the Contracting Officer in the monitoring and administration of the contract. When the COR is located at a different site from where services are actually being performed, it is impossible for the COR to conduct any real time monitoring or day-to-day observations regarding the time sheet and physician presence at VA. The current COR stated that she has been assigned COR duties for 22 healthcare services contracts. While reviewing supporting records such as clinical records in CPRS may be an important part of verifying invoices, it cannot take the place of day-to-day monitoring. The absence of adequate monitoring of the performance of these contracts resulted in questionable hours billed to VA and other issues such as a single physician doing the time sheet for all physicians at the end of the month. This increases the risk that VAPHS will pay for services not received from UPP.

Additionally, VAPHS overpaid UPP by \$44,082 for 205 callback hours that should have been attributed to VAPHS because the physician was a 5/8<sup>th</sup> VA employee. These payments resulted from a lack of effective contract monitoring and oversight of hours billed to VAPHS.

We also found that for all three contracts, VAPHS paid UPP a total of \$847,733 for administrative overhead expenses whose rates ranged from 4.2 percent to 10.9 percent on individual contracts and 7.6 percent of the total contract cost \$11,139,783. Despite the guidance on the allowability of administrative overhead expenses in VA Directive 1663, the contracting and VAPHS personnel negotiated, awarded, and paid \$847,733 in administrative overhead expenses to UPP on these three contracts. The contract files did not contain appropriate support that the administrative overhead expenses had been validated, were allowable, or were directly related to the administration of the specific contracts.

## Recommendations

We recommend that the Director, VISN 4 and the Director, VAPHS:

1. Develop and implement a process to adequately administer and monitor contractor performance for all healthcare physician contracts with UPP. This should include locating the COR where the services are being performed and a review of records or other methods to ensure the accuracy of physician time sheets.
2. Coordinate with the Contracting Officer and Regional Counsel to determine whether the \$44,082 paid to UPP for callback services provided by Physician A, as a VA employee, can be recouped as referenced on Table 1 and Exhibit B.
3. Implement procedures to ensure sole-source healthcare contracts awarded pursuant to 38 U.S.C. § 8153, Sharing of healthcare-resources, adheres to VA Directive 1663 requirements with regards to contract administrative expenses and that awarded administrative expenses are fully supported in the contract file.

## Acronyms

COR—Contracting Officer’s Representative  
CPRS—Computerized Patient Record System  
CRNA—Certified Registered Nurse Anesthetist  
FTE—Full-Time Equivalent  
OCR—Office of Contract Review  
OIG—Office of Inspector General  
OR—Operating Room  
PA—Pennsylvania  
UPP—University of Pittsburgh Physicians, Inc.  
VA—Department of Veterans Affairs  
VAPHS—VA Pittsburgh Healthcare System  
VistA—Veterans Health Information Systems and Technology Architecture

**Anesthesiology Service Hours Sample, January 2011-December 2012**

# Physician	Service Type <sup>1</sup>	UPP Physician Time Sheet Hours				OR Hours			Non-OR Hours	2 Hours Adjustment <sup>2</sup>	Unsupported Hrs	Unsupported Hours to Decimal #	Hourly Rate	Total Invoiced Amount	Total Unsupported Amount
		Sign-in Date & Time	Sign-out Date & Time	Time Log & Invoice Hours	Invoice Hours to Decimal #	OR Time In	OR Time Out	OR Hours							
		(a)	(b)	(c)=(b)-(a)	(d)	(e)	(f)	(g)=(f)-(e)							
1	Physician E OR	5/25/12 6:00	5/26/12 13:30	31:30	31.50	5/25/12 20:10	5/26/12 13:18	17:08	14:22	2:00	12:22	12.37	\$163.99	\$5,165.69	\$2,028.01
2	Physician F OR/P	12/8/11 6:30	12/9/11 7:15	24:45	24.75	12/8/11 16:08	12/9/11 7:15	15:07	9:38	2:00	7:38	7.63	237.74	5,884.07	1,814.75
3	Physician E OR	5/3/12 6:00	5/4/12 6:30	24:30	24.50	5/3/12 7:05	5/3/12 17:54	10:49							
						5/3/12 19:44	5/3/12 21:38	1:54							
						5/3/12 23:15	5/4/12 6:30	7:15							
								19:58	4:32	2:00	2:32	2.53	163.99	4,017.76	415.44
4	Physician F OR/P	11/17/11 6:30	11/18/11 6:45	24:15	24.25	11/17/11 18:49	11/18/11 6:45	11:56	12:19	2:00	10:19	10.32	237.74	5,765.19	2,452.68
5	Physician G OR	3/27/12 6:30	3/28/12 6:30	24:00	24.00	3/27/12 7:20	3/27/12 15:32	8:12							
						3/27/12 16:10	3/27/12 22:00	5:50							
						3/27/12 23:45	3/28/12 6:15	6:30							
								20:32	3:28	2:00	1:28	1.47	173.80	4,171.20	254.91
6	Physician H OR	7/11/12 6:30	7/12/12 6:30	24:00	24.00	7/11/12 8:15	7/11/12 21:30	13:15							
						7/11/12 22:00	7/12/12 6:30	8:30							
								21:45	2:15	2:00	0:15	0.25	163.56	3,925.44	40.89
7	Physician E OR	8/2/11 6:15	8/3/11 6:30	24:15	24.25	8/2/11 11:38	8/2/11 15:13	3:35							
						8/2/11 19:26	8/3/11 6:30	11:04							
								14:39	9:36	2:00	0:00	0.00	163.99	3,976.76	0.00
8	Physician J OR	7/12/12 6:45	7/13/12 5:30	22:45	22.75	7/12/12 7:17	7/12/12 16:33	9:16							
						7/12/12 19:25	7/12/12 22:33	3:08							
						7/12/12 23:11	7/13/12 5:00	5:49							
								18:13	4:32	2:00	2:32	2.53	147.39	3,353.12	373.39
9	Physician F OR/P	1/17/12 6:15	1/18/12 4:45	22:30	22.50	1/17/12 7:13	1/17/12 9:47	2:34							
						1/17/12 17:47	1/18/12 4:14	10:27							
								13:01	9:29	2:00	7:29	7.48	237.74	5,349.15	1,779.09
10	Physician J OR	5/1/12 6:30	5/2/12 4:45	22:15	22.25	5/1/12 7:15	5/1/12 14:19	7:04							
						5/1/12 16:46	5/1/12 20:55	4:09							
						5/1/12 21:55	5/2/12 4:15	6:20							
								17:33	4:42	2:00	2:42	2.70	147.39	3,279.43	397.95

**Anesthesiology Service Hours Sample, January 2011-December 2012**

# Physician	Service Type <sup>1</sup>	UPP Physician Time Sheet Hours				OR Hours			Non-OR Hours	2 Hours Adjustment <sup>2</sup>	Unsupported Hrs	Unsupported Hours to Decimal #	Hourly Rate	Total Invoiced Amount	Total Unsupported Amount
		Sign-in Date & Time	Sign-out Date & Time	Time Log & Invoice Hours	Invoice Hours to Decimal #	OR Time In	OR Time Out	OR Hours							
		(a)	(b)	(c)=(b)-(a)	(d)	(e)	(f)	(g)=(f)-(e)	(h)=(c)-(g)	(i)	(j)=(h)-(i)	(k)	(l)	(m)=(d)x(l)	(n)=(k)x(l)
11	Physician H OR	7/14/11 6:00	7/15/11 4:00	22:00	22.00	7/14/11 17:30	7/15/11 3:56	10:26	11:34	2:00	9:34	9.57	163.56	3,598.32	1,564.72
12	Physician H OR	7/21/12 6:00	7/22/12 4:00	22:00	22.00	7/21/12 10:14	7/22/12 3:54	17:40	4:20	2:00	2:20	2.33	163.56	3,598.32	381.64
13	Physician G OR	2/10/11 6:30	2/11/11 4:00	21:30	21.50	2/10/11 7:05	2/10/11 11:30	4:25							
						2/10/11 12:01	2/10/11 16:43	4:42							
						2/10/11 17:37	2/10/11 20:01	2:24							
						2/10/11 22:07	2/11/11 3:40	5:33							
								17:04	4:26	2:00	2:26	2.43	173.80	3,736.70	422.91
14	Physician A OR	2/16/11 6:00	2/17/11 2:45	20:45	20.75	2/16/11 8:05	2/16/11 17:25	9:20							
						2/16/11 19:01	2/17/11 2:09	7:08							
								16:28	4:17	2:00	2:17	2.28	214.71	4,455.23	490.25
15	Physician E OR	9/27/12 6:15	9/28/12 3:00	20:45	20.75	9/27/12 7:15	9/27/12 20:25	13:10							
						9/27/12 23:50	9/28/12 2:10	2:20							
								15:30	5:15	2:00	3:15	3.25	163.99	3,402.79	532.97
16	Physician H OR	11/4/12 1:45	11/4/12 21:15	19:30	19.50	11/4/12 2:56	11/4/12 8:07	5:11							
						11/4/12 9:10	11/4/12 12:41	3:31							
						11/4/12 13:30	11/4/12 20:50	7:20							
								16:02	3:28	2:00	1:28	1.47	163.56	3,189.42	239.89
17	Physician H OR	8/19/12 6:00	8/20/12 1:00	19:00	19.00	8/19/12 9:11	8/20/12 0:36	15:25	3:35	2:00	1:35	1.58	163.56	3,107.64	258.97
18	Physician F OR/P	1/2/12 10:00	1/3/12 5:00	19:00	19.00	1/2/12 16:13	1/3/12 4:45	12:32	6:28	2:00	4:28	4.47	237.74	4,517.06	1,061.91
19	Physician A OR	4/8/12 2:30	4/8/12 19:00	16:30	16.50	4/8/12 3:32	4/8/12 18:29	14:57	1:33	2:00	0:00	0.00	214.71	3,542.72	0.00
20	Physician E OR	2/18/12 22:00	2/19/12 14:00	16:00	16.00	2/18/12 23:25	2/19/12 13:40	14:15	1:45	2:00	0:00	0.00	163.99	2,623.84	0.00
<b>Total</b>					<b>441.75</b>							<b>74.67</b>		<b>\$80,659.84</b>	<b>\$14,510.37</b>

**Note**

- 1) P in service type denote Pain clinic service
- 2) We excluded "unsupported Hours" less than or equal to 2 hours in computing the unsupported amount

## Anesthesiology Service Callback Hours by Physician A

#	Mon-Yr	Invoiced Callback Hours	Hourly Rate	5/8th as VA Employee	Callback Hours as 5/8th VA Employee	Callback Hours as 3/8th Contractor	Paid Invoice Amount	Correct Amount for 3/8th of Services	Overpaid Amount by 5/8th
1	Jan-11	28.75	\$214.71	62.5%	17.97	10.78	\$6,172.91	\$2,314.84	\$3,858.07
2	Feb-11	17.25	214.71	62.5%	10.78	6.47	3,703.75	1,388.91	2,314.84
3	Mar-11	7.75	214.71	62.5%	4.84	2.91	1,664.00	624.00	1,040.00
4	Apr-11	3.25	214.71	62.5%	2.03	1.22	697.81	261.68	436.13
5	May-11	3.50	214.71	62.5%	2.19	1.31	751.49	281.81	469.68
6	Jun-11	18.75	214.71	62.5%	11.72	7.03	4,025.81	1,509.68	2,516.13
7	Jul-11	12.50	214.71	62.5%	7.81	4.69	2,683.88	1,006.46	1,677.42
8	Aug-11	3.00	214.71	62.5%	1.88	1.12	644.13	241.55	402.58
9	Sep-11	7.75	214.71	62.5%	4.84	2.91	1,664.00	624.00	1,040.00
10	Oct-11	19.25	214.71	62.5%	12.03	7.22	4,133.17	1,549.94	2,583.23
11	Nov-11	17.75	214.71	62.5%	11.09	6.66	3,811.10	1,429.16	2,381.94
12	Dec-11	12.00	214.71	62.5%	7.50	4.50	2,576.52	966.20	1,610.32
13	Jan-12	6.75	214.71	62.5%	4.22	2.53	1,449.29	543.48	905.81
14	Feb-12	0.00	214.71	62.5%	0.00	0.00	0.00	0.00	0.00
15	Mar-12	0.00	214.71	62.5%	0.00	0.00	0.00	0.00	0.00
16	Apr-12	28.50	214.71	62.5%	17.81	10.69	6,119.24	2,294.72	3,824.52
17	May-12	9.25	214.71	62.5%	5.78	3.47	1,986.07	744.78	1,241.29
18	Jun-12	5.50	214.71	62.5%	3.44	2.06	1,180.91	442.84	738.07
19	Jul-12	13.75	214.71	62.5%	8.59	5.16	2,952.26	1,107.10	1,845.16
20	Aug-12	2.75	214.71	62.5%	1.72	1.03	590.45	221.42	369.03
21	Sep-12	15.50	214.71	62.5%	9.69	5.81	3,328.01	1,248.00	2,080.01
22	Oct-12	2.75	214.71	62.5%	1.72	1.03	590.45	221.42	369.03
23	Nov-12	11.75	214.71	62.5%	7.34	4.41	2,522.84	946.07	1,576.77
24	Dec-12	12.25	214.71	62.5%	7.66	4.59	2,630.20	986.33	1,643.87
25	Jan-13	30.50	214.71	62.5%	19.06	11.44	6,548.66	2,455.75	4,092.91
26	Feb-13	5.75	214.71	62.5%	3.59	2.16	1,234.58	462.97	771.61
27	Mar-13	16.00	214.71	62.5%	10.00	6.00	3,435.36	1,288.26	2,147.10
28	Apr-13	16.00	214.71	62.5%	10.00	6.00	3,435.36	1,288.26	2,147.10
<b>Total</b>		<b>328.50</b>			<b>205.30</b>	<b>123.20</b>	<b>\$70,532.25</b>	<b>\$26,449.63</b>	<b>\$44,082.62</b>

**Cardiac Surgery Service Hours Sample, December 2010**

#	Physician	Time Sheets				CPRS OR Hours or Patient Records			2 Hours Adjustment	Unsupported Hours	Unsupported Hours to Decimal #	Hourly Rate	Total Invoice Amount	Total Unsupported Amount
		Sign-In Date & Time	Sign-Out Date & Time	Time Log & Invoice Hours	Invoice Hour to Decimal #	Time In	Time Out	Total Hours						
		(a)	(b)	(c)=(b-a)	(d)	(e)	(f)	(g)=(f-e)	(h)	(i)=(c-g-h)	(i)	(j)	(k)=(d)x(j)	(l)=(i)x(j)
1	Physician C	12/1/10 8:00	12/1/10 15:00	7:00	7.00	12/1/10 9:41	12/1/10 9:59	0:18	2:00	4:42	4.70	\$190.11	\$1,330.77	\$893.52
2	Physician B	12/1/10 7:00	12/1/10 17:00	10:00	10.00	12/1/10 9:41	12/1/10 9:59	0:18	2:00	7:42	7.70	87.08	870.80	670.52
3	Physician C	12/2/10 7:00	12/2/10 18:00	11:00	11.00	12/2/10 7:19	12/2/10 13:53	6:34	2:00	2:26	2.43	190.11	2,091.21	462.60
4	Physician B	12/2/10 7:00	12/2/10 17:00	10:00	10.00	12/2/10 7:19	12/2/10 13:53	6:34	2:00	1:26	1.43	87.08	870.80	124.81
5	Physician C	12/3/10 8:00	12/3/10 16:00	8:00	8.00	12/3/10 12:26	12/3/10 12:32	0:06	2:00	5:54	5.90	190.11	1,520.88	1,121.65
6	Physician B	12/3/10 7:00	12/3/10 17:00	10:00	10.00	12/3/10 12:26	12/3/10 12:32	0:06	2:00	7:54	7.90	87.08	870.80	687.93
7	Physician C	12/4/10 8:00	12/4/10 10:00	2:00	2.00	12/4/10 10:35	12/4/10 10:40	0:05	2:00	0:00	0.00	190.11	380.22	0.00
8	Physician B	12/4/10 8:00	12/4/10 13:00	5:00	5.00	12/4/10 10:35	12/4/10 10:40	0:05	2:00	2:55	2.92	87.08	435.40	253.98
9	Physician C	12/5/10 8:00	12/5/10 10:00	2:00	2.00	12/5/10 8:05	12/5/10 8:12	0:07	2:00	0:00	0.00	190.11	380.22	0.00
10	Physician B	12/5/10 8:00	12/5/10 13:00	5:00	5.00	12/5/10 8:05	12/5/10 8:12	0:07	2:00	2:53	2.88	87.08	435.40	251.08
11	Physician C	12/6/10 8:00	12/6/10 15:00	7:00	7.00	12/6/10 10:58	12/6/10 11:06	0:08	2:00	4:52	4.87	190.11	1,330.77	925.20
12	Physician B	12/6/10 7:00	12/6/10 17:00	10:00	10.00	12/6/10 10:58	12/6/10 11:06	0:08	2:00	7:52	7.87	87.08	870.80	685.03
13	Physician C	12/7/10 7:00	12/7/10 18:00	11:00	11.00	12/7/10 7:11	12/7/10 13:59	6:48	2:00	2:12	2.20	190.11	2,091.21	418.24
14	Physician B	12/7/10 7:00	12/7/10 17:00	10:00	10.00	12/7/10 7:11	12/7/10 13:59	6:48	2:00	1:12	1.20	87.08	870.80	104.50
15	Physician B	12/8/10 7:00	12/8/10 17:00	10:00	10.00	12/8/10 8:34	12/8/10 14:04	5:30	2:00	2:30	2.50	87.08	870.80	217.70
16	Physician D	12/8/10 7:00	12/8/10 18:00	11:00	11.00	12/8/10 8:34	12/8/10 14:04	5:30	2:00	3:30	3.50	371.57	4,087.27	1,300.50
17	Physician B	12/9/10 7:00	12/9/10 17:00	10:00	10.00	12/9/10 7:16	12/9/10 14:15	6:59	2:00	1:01	1.02	87.08	870.80	88.53
18	Physician D	12/9/10 7:00	12/9/10 18:00	11:00	11.00	12/9/10 7:16	12/9/10 14:15	6:59	2:00	2:01	2.02	371.57	4,087.27	749.33
19	Physician C	12/10/10 7:00	12/10/10 18:00	11:00	11.00	12/10/10 7:26	12/10/10 14:19	6:53	2:00	2:07	2.12	190.11	2,091.21	402.40
20	Physician B	12/10/10 7:00	12/10/10 17:00	10:00	10.00	12/10/10 7:26	12/10/10 14:19	6:53	2:00	1:07	1.12	87.08	870.80	97.24
21	Physician C	12/11/10 8:00	12/11/10 10:00	2:00	2.00			0:00	0:00	2:00	2.00	190.11	380.22	380.22
22	Physician B	12/11/10 8:00	12/11/10 13:00	5:00	5.00	12/11/10 10:59	12/11/10 11:07	0:08	2:00	2:52	2.87	87.08	435.40	249.63
23	Physician C	12/12/10 8:00	12/12/10 13:00	5:00	5.00	12/12/10 8:44	12/12/10 8:50	0:06	2:00	2:54	2.90	190.11	950.55	551.32
24	Physician C	12/13/10 8:00	12/13/10 15:00	7:00	7.00	12/13/10 9:20	12/13/10 12:36	3:16	2:00	1:44	1.73	190.11	1,330.77	329.52
25	Physician B	12/13/10 7:00	12/13/10 17:00	10:00	10.00	12/13/10 9:20	12/13/10 12:36	3:16	2:00	4:44	4.73	87.08	870.80	412.18

**Cardiac Surgery Service Hours Sample, December 2010**

# Physician	Time Sheets				CPRS OR Hours or Patient Records			2 Hours Adjustment (h)	Unsupported Hours (i)=(c-g-h)	Unsupported Hours to Decimal # (i)	Hourly Rate (j)	Total Invoice Amount (k)=(d)x(j)	Total Unsupported Amount (l)=(i)x(j)
	Sign-In Date & Time (a)	Sign-Out Date & Time (b)	Time Log & Invoice Hours (c)=(b-a)	Invoice Hour to Decimal # (d)	Time In (e)	Time Out (f)	Total Hours (g)=(f-e)						
26 Physician C	12/14/10 7:00	12/14/10 18:00	11:00	11.00	12/14/10 7:13	12/14/10 14:15	7:02	2:00	1:58	1.97	190.11	2,091.21	373.88
27 Physician B	12/14/10 7:00	12/14/10 17:00	10:00	10.00	12/14/10 7:13	12/14/10 14:15	7:02	2:00	0:58	0.97	87.08	870.80	84.18
28 Physician C	12/15/10 7:00	12/15/10 18:00	11:00	11.00	12/15/10 9:41	12/15/10 9:41	0:00	2:00	9:00	9.00	190.11	2,091.21	1,710.99
29 Physician B	12/15/10 7:00	12/15/10 17:00	10:00	10.00	12/15/10 8:16	12/15/10 14:50	6:34	2:00	1:26	1.43	87.08	870.80	124.81
30 Physician C	12/16/10 8:00	12/16/10 15:00	7:00	7.00	12/16/10 8:02	12/16/10 10:42	2:40	2:00	2:20	2.33	190.11	1,330.77	443.59
31 Physician B	12/16/10 7:00	12/16/10 17:00	10:00	10.00	12/16/10 8:02	12/16/10 10:42	2:40	2:00	5:20	5.33	87.08	870.80	464.43
32 Physician C	12/17/10 8:00	12/17/10 15:00	7:00	7.00			0:00	0:00	7:00	7.00	190.11	1,330.77	1,330.77
33 Physician B	12/17/10 7:00	12/17/10 17:00	10:00	10.00	12/17/10 13:47	12/17/10 13:48	0:01	2:00	7:59	7.98	87.08	870.80	695.19
34 Physician C	12/18/10 8:00	12/18/10 10:00	2:00	2.00			0:00	0:00	2:00	2.00	190.11	380.22	380.22
35 Physician B	12/18/10 8:00	12/18/10 13:00	5:00	5.00	12/18/10 11:08	12/18/10 11:11	0:03	2:00	2:57	2.95	87.08	435.40	256.89
36 Physician C	12/19/10 8:00	12/19/10 13:00	5:00	5.00			0:00	0:00	5:00	5.00	190.11	950.55	950.55
37 Physician C	12/20/10 6:00	12/20/10 19:00	13:00	13.00	12/20/10 7:19	12/20/10 13:04	5:45	2:00	5:15	5.25	190.11	2,471.43	998.08
38 Physician D	12/20/10 7:00	12/20/10 15:00	8:00	8.00	12/20/10 7:19	12/20/10 13:04	5:45	2:00	6:15	6.25	371.57	2,972.56	2,322.31
39 Physician C	12/21/10 7:00	12/21/10 16:00	9:00	9.00	12/21/10 14:04	12/21/10 14:10	0:06	2:00	6:54	6.90	190.11	1,710.99	1,311.76
40 Physician D	12/21/10 11:00	12/21/10 15:00	4:00	4.00			0:00	0:00	4:00	4.00	371.57	1,486.28	1,486.28
41 Physician B	12/21/10 7:00	12/21/10 17:00	10:00	10.00	12/21/10 14:04	12/21/10 14:10	0:06	2:00	7:54	7.90	87.08	870.80	687.93
42 Physician C	12/22/10 7:00	12/22/10 17:00	10:00	10.00	12/22/10 8:58	12/22/10 16:55	7:57	2:00	0:03	0.05	190.11	1,901.10	9.51
43 Physician B	12/22/10 7:00	12/22/10 17:00	10:00	10.00	12/22/10 8:58	12/22/10 16:55	7:57	2:00	0:03	0.05	87.08	870.80	4.35
44 Physician C	12/23/10 7:00	12/23/10 18:00	11:00	11.00	12/23/10 7:21	12/23/10 14:48	7:27	2:00	1:33	1.55	190.11	2,091.21	294.67
45 Physician B	12/23/10 7:00	12/23/10 17:00	10:00	10.00	12/23/10 7:21	12/23/10 14:48	7:27	2:00	0:33	0.55	87.08	870.80	47.89
46 Physician C	12/24/10 8:00	12/24/10 15:00	7:00	7.00	12/24/10 9:53	12/24/10 14:35	4:42	2:00	0:18	0.30	190.11	1,330.77	57.03
47 Physician B	12/24/10 7:00	12/24/10 17:00	10:00	10.00	12/24/10 9:53	12/24/10 14:35	4:42	2:00	3:18	3.30	87.08	870.80	287.36
48 Physician B	12/25/10 8:00	12/25/10 13:00	5:00	5.00	12/25/10 9:55	12/25/10 10:00	0:05	2:00	2:55	2.92	87.08	435.40	253.98
49 Physician C	12/26/10 8:00	12/26/10 13:00	5:00	5.00	12/25/10 9:55	12/25/10 10:00	0:05	2:00	2:55	2.92	190.11	950.55	554.49
50 Physician C	12/27/10 7:00	12/27/10 18:00	11:00	11.00	12/27/10 7:25	12/27/10 13:15	5:50	2:00	3:10	3.17	190.11	2,091.21	602.02

**Cardiac Surgery Service Hours Sample, December 2010**

# Physician	Time Sheets				CPRS OR Hours or Patient Records				2 Hours Adjustment (h)	Unsupported Hours (i)=(c-g-h)	Unsupported Hours to Decimal # (i)	Hourly Rate (j)	Total Invoice Amount (k)=(d)x(j)	Total Unsupported Amount (l)=(i)x(j)
	Sign-In Date & Time (a)	Sign-Out Date & Time (b)	Time Log & Invoice Hours (c)=(b-a)	Invoice Hour to Decimal # (d)	Time In (e)	Time Out (f)	Total Hours (g)=(f-e)							
51 Physician B	12/27/10 7:00	12/27/10 17:00	10:00	10.00	12/27/10 7:25	12/27/10 13:15	5:50	2:00	2:10	2.17	87.08	870.80	188.67	
52 Physician D	12/27/10 9:00	12/27/10 11:00	2:00	2.00			0:00	0:00	2:00	2.00	371.57	743.14	743.14	
53 Physician C	12/28/10 8:00	12/28/10 15:00	7:00	7.00	12/28/10 15:22	12/28/10 15:22	0:00	2:00	5:00	5.00	190.11	1,330.77	950.55	
54 Physician B	12/28/10 7:00	12/28/10 17:00	10:00	10.00	12/28/10 15:22	12/28/10 15:22	0:00	2:00	8:00	8.00	87.08	870.80	696.64	
55 Physician C	12/29/10 9:00	12/29/10 14:00	5:00	5.00	12/29/10 13:21	12/29/10 13:21	0:00	2:00	3:00	3.00	190.11	950.55	570.33	
56 Physician B	12/29/10 7:00	12/29/10 17:00	10:00	10.00	12/29/10 13:21	12/29/10 13:21	0:00	2:00	8:00	8.00	87.08	870.80	696.64	
57 Physician C	12/30/10 9:00	12/30/10 14:00	5:00	5.00	1/8/11 10:02	1/8/11 10:02	0:00	2:00	3:00	3.00	190.11	950.55	570.33	
58 Physician B	12/30/10 7:00	12/30/10 17:00	10:00	10.00	12/30/10 9:47	12/30/10 9:47	0:00	2:00	8:00	8.00	87.08	870.80	696.64	
59 Physician C	12/31/10 9:00	12/31/10 14:00	5:00	5.00	12/31/10 9:59	12/31/10 9:59	0:00	2:00	3:00	3.00	190.11	950.55	570.33	
60 Physician B	12/31/10 7:00	12/31/10 17:00	10:00	10.00	12/31/10 9:59	12/31/10 9:59	0:00	2:00	8:00	8.00	87.08	870.80	696.64	
<b>Total</b>				<b>485.00</b>						<b>219.73</b>		<b>\$73,493.56</b>	<b>\$33,490.71</b>	

Cardiac Surgery Service Hours Sample, June 2012-April 2013

#	Physician	UPP Physician Time Sheet Hours				OR or Consult Times in CPRS				2 Hours Adjustment	Unsupported Hours	Unsupported Hours to Decimal #	Hourly Rate	Total Invoiced Amount	Total Unsupported Amount
		Sign-in Date & Time (a)	Sign-out Date & Time (b)	Time Sheet & Invoice Hours (c)=(b-a)	Invoice Hours to Decimal (d)	Time In (e)	Time Out (f)	Total Hours on CPRS (g)=(f-e)	Hours Not on CPRS (h)						
1	Physician K	6/5/12 7:00	6/5/12 18:00	11:00	11.00	6/5/12 7:19	6/5/12 18:44	11:25	-0:25	2:00	0:00	0.00	\$301.38	\$3,315.18	\$0.00
2	Physician L	6/6/12 9:00	6/6/12 12:00	3:00	3.00	6/6/12 8:32	6/6/12 14:11	5:39	-2:39	2:00	0:00	0.00	437.95	1,313.85	0.00
3	Physician M	6/7/12 10:00	6/7/12 12:00	2:00	2.00	6/7/12 7:16	6/7/12 13:56	6:40	-4:40	2:00	0:00	0.00	345.58	691.16	0.00
4	Physician N	7/6/12 6:30	7/6/12 17:00	10:30	10.50	7/6/12 14:26	7/7/12 0:45	10:19	0:11	2:00	0:00	0.00	345.77	3,630.59	0.00
	Physician N	7/6/12 20:00	7/7/12 4:00	8:00	8.00	7/7/12 0:45	7/7/12 2:48	2:03	5:57	2:00	3:57	3.95	345.77	2,766.16	1,365.79
5	Physician N	7/8/12 10:00	7/8/12 12:00	2:00	2.00	7/8/12 0:00	7/8/12 0:00	0:00	2:00	2:00	0:00	0.00	345.77	691.54	0.00
6	Physician K	7/10/12 8:00	7/10/12 14:00	6:00	6.00	7/10/12 7:24	7/10/12 14:09	6:45	-0:45	2:00	0:00	0.00	301.38	1,808.28	0.00
7	Physician P	9/11/12 7:30	9/11/12 16:00	8:30	8.50	9/11/12 7:14	9/11/12 16:39	9:25	-0:55	2:00	0:00	0.00	334.53	2,843.50	0.00
8	Physician N	9/13/12 7:30	9/13/12 23:00	15:30	15.50	9/13/12 7:11	9/13/12 20:52	13:41	1:49	2:00	0:00	0.00	345.77	5,359.44	0.00
9	Physician K	9/18/12 7:30	9/18/12 18:00	10:30	10.50	9/18/12 7:33	9/18/12 16:45	9:12	1:18	2:00	0:00	0.00	301.38	3,164.49	0.00
10	Physician L	10/6/12 10:00	10/6/12 11:00	1:00	1.00	10/6/12 0:00	10/6/12 0:00	0:00	1:00	2:00	0:00	0.00	492.42	492.42	0.00
11	Physician P	10/18/12 7:30	10/18/12 13:30	6:00	6.00	10/18/12 7:14	10/18/12 13:43	6:29	-0:29	2:00	0:00	0.00	389.21	2,335.26	0.00
12	Physician N	11/20/12 8:30	11/20/12 10:15	1:45	1.75	11/20/12 0:00	11/20/12 0:00	0:00	1:45	2:00	0:00	0.00	323.34	565.85	0.00
13	Physician N	12/1/12 9:00	12/1/12 9:30	0:30	0.50	12/1/12 0:00	12/1/12 0:00	0:00	0:30	2:00	0:00	0.00	323.34	161.67	0.00
14	Physician N	12/4/12 0:00	12/4/12 16:00	16:00	16.00	12/4/12 5:04	12/4/12 11:47	6:43	9:17	2:00	7:17	7.28	323.34	5,173.44	2,354.99
15	Physician Q	12/9/12 8:00	12/9/12 10:00	2:00	2.00	12/9/12 0:00	12/9/12 0:00	0:00	2:00	2:00	0:00	0.00	633.44	1,266.88	0.00
16	Physician N	1/4/13 8:00	1/5/13 3:00	19:00	19.00	1/4/13 7:18	1/5/13 18:52	11:34	7:26	2:00	5:26	5.43	323.34	6,143.46	1,756.81
17	Physician L	3/30/13 8:00	3/30/13 9:30	1:30	1.50	3/30/13 0:00	3/30/13 0:00	0:00	1:30	2:00	0:00	0.00	492.42	738.63	0.00
18	Physician N	4/7/13 8:15	4/7/13 9:00	0:45	0.75	4/7/13 0:00	4/7/13 0:00	0:00	0:45	2:00	0:00	0.00	323.34	242.51	0.00
	Physician N	4/7/13 11:15	4/7/13 11:45	0:30	0.50	4/7/13 0:00	4/7/13 0:00	0:00	0:30	2:00	0:00	0.00	323.34	161.67	0.00
	Physician N	4/7/13 14:15	4/7/13 18:45	4:30	4.50	4/7/13 15:43	4/7/13 18:17	2:34	1:56	2:00	0:00	0.00	323.34	1,455.03	0.00
19	Physician L	4/14/13 7:00	4/14/13 8:00	1:00	1.00	4/14/13 0:00	4/14/13 0:00	0:00	1:00	2:00	0:00	0.00	492.42	492.42	0.00
20	Physician K	4/30/13 7:30	4/30/13 14:00	6:30	6.50	4/30/13 7:10	4/30/13 14:56	7:46	-1:16	2:00	0:00	0.00	310.80	2,020.20	0.00
<b>Total</b>					<b>138.00</b>							<b>16.66</b>		<b>\$46,833.62</b>	<b>\$5,477.60</b>

**Neurosurgery Service Hours Sample, July 2011–June 2012**

#	Physician	Day of Week	UPP Physician Time Sheet Hours				Time on CPRS or Physician Consult Notes				Unsupported Hours (i)=(c)-(g)	2 Hours Adjustment (j)	Unsupported Hours to Decimal (k)	Hourly Rate (l)	Total Invoice Amount (m)= (d)x(l)	Total Unsupported Amount (n)= (k)x(l)
			Sign-in Date & Time	Sign-out Date & Time	Time Sheet & Invoice Hours	Invoice Hours to Decimal	Earliest OR or Patient Note	Latest OR or Patient Note	Hours & Minutes	Hours to Decimal						
			(a)	(b)	(c)=(b)-(a)	(d)	(e)	(f)	(g)=(f)-(e)	(h)						
1	Physician R	T	7/26/2011 7:00	7/26/2011 17:45	10:45	10.75	7/26/2011 7:27	7/26/2011 17:48	10:21	10.35	0:24	2.00	0.00	\$454.25	\$4,883.19	\$0.00
2	Physician S	T	8/9/2011 7:30	8/9/2011 19:00	11:30	11.50	8/9/2011 7:49	8/9/2011 19:27	11:38	11.63	-0:08	2.00	0.00	454.25	5,223.88	0.00
3	Physician S	W	8/18/2011 7:30	8/18/2011 12:00	4:30	4.50	8/17/2011 7:37	8/17/2011 9:07	1:30	1.50	3:00	2.00	1.00	454.25	2,044.13	454.25
4	Physician R	F	9/16/2011 7:00	9/16/2011 20:00	13:00	13.00	9/16/2011 7:29	9/16/2011 20:41	13:12	13.20	-0:12	2.00	0.00	454.25	5,905.25	0.00
5	Physician R	F	10/14/2011 7:00	10/15/2011 0:15	17:15	17.25	10/14/2011 7:23	10/15/2011 0:14	16:51	16.85	0:24	2.00	0.00	454.25	7,835.81	0.00
6	Physician S	Th	11/17/2011 7:15	11/17/2011 15:00	7:45	7.75	11/17/2011 7:30	11/17/2011 12:10	4:40	4.67	3:05	2.00	1.08	454.25	3,520.44	490.59
7	Physician R	T	11/29/2011 7:00	11/29/2011 20:00	13:00	13.00	11/29/2011 7:24	11/29/2011 19:52	12:28	12.47	0:32	2.00	0.00	454.25	5,905.25	0.00
8	Physician R	Sa	12/10/2011 9:30	12/10/2011 13:45	4:15	4.25	12/10/2011 8:58	12/10/2011 13:51	4:53	4.88	-0:38	2.00	0.00	454.25	1,930.56	0.00
9	Physician R	Sn	12/25/2011 12:00	12/25/2011 13:30	1:30	1.50	12/25/2011 11:49	12/25/2011 13:16	1:27	1.45	0:03	2.00	0.00	454.25	681.38	0.00
10	Physician R	F	1/6/2012 7:00	1/6/2012 18:30	11:30	11.50	1/6/2012 7:23	1/6/2012 18:31	11:08	11.13	0:22	2.00	0.00	454.25	5,223.88	0.00
11	Physician S	Th	1/19/2012 7:00	1/19/2012 15:30	8:30	8.50	1/19/2012 7:32	1/19/2012 10:24	2:52	2.87	5:38	2.00	3.63	454.25	3,861.13	1,648.93
12	Physician R	T	2/7/2012 6:00	2/7/2012 15:30	9:30	9.50	2/7/2012 7:16	2/7/2012 14:19	7:03	7.05	2:27	2.00	0.45	454.25	4,315.38	204.41
13	Physician R	T	3/6/2012 7:00	3/6/2012 17:15	10:15	10.25	3/6/2012 7:14	3/6/2012 17:15	10:01	10.02	0:14	2.00	0.00	454.25	4,656.06	0.00
14	Physician S	Th	3/8/2012 7:30	3/8/2012 15:00	7:30	7.50	3/8/2012 7:22	3/8/2012 10:00	2:38	2.63	4:52	2.00	2.87	454.25	3,406.88	1,303.70
15	Physician R	T	3/27/2012 7:30	3/27/2012 20:00	12:30	12.50	3/27/2012 7:20	3/27/2012 19:55	12:35	12.58	-0:05	2.00	0.00	454.25	5,678.13	0.00
16	Physician R	T	4/3/2012 6:45	4/3/2012 15:00	8:15	8.25	4/3/2012 8:45	4/3/2012 14:21	5:36	5.60	2:39	2.00	0.65	454.25	3,747.56	295.26
17	Physician S	Th	4/26/2012 7:00	4/26/2012 15:00	8:00	8.00	4/26/2012 10:00	4/26/2012 14:00	4:00	4.00	4:00	2.00	2.00	454.25	3,634.00	908.50
18	Physician R	M	5/14/2012 15:00	5/14/2012 16:30	1:30	1.50	5/14/2012 8:00	5/14/2012 13:00	5:00	5.00	-3:30	2.00	0.00	454.25	681.38	0.00
19	Physician S	Th	5/24/2012 7:30	5/14/2024 15:30	8:00	8.00	5/24/2012 7:28	5/24/2012 11:33	4:05	4.08	3:55	2.00	1.92	454.25	3,634.00	872.16
20	Physician S	Th	6/21/2012 7:30	6/21/2012 15:00	7:30	7.50	6/21/2012 7:23	6/21/2012 14:30	7:07	7.12	0:23	2.00	0.00	454.25	3,406.88	0.00
<b>Total</b>					<b>176.30</b>	<b>176.50</b>				<b>149.08</b>			<b>13.60</b>		<b>\$80,175.17</b>	<b>\$6,177.80</b>

## Management Comments

### Department of Veterans Affairs

### Memorandum

**Date:** July 9, 2015

**From:** Interim Network Director, VA Healthcare – VISN 4 (10N4)

**Subj:** OIG Draft Report: Review of Healthcare Services Contracts at VA Pittsburgh Healthcare System in Pittsburgh, Pennsylvania

**To:** Director, Healthcare Resources Division, Office of Contract Review (55)

1. The information provided by VA Pittsburgh Healthcare System has been reviewed.
2. All actions have been approved.



Carla Sivek  
Interim Network Director, VISN 4

Attachments

**Department of  
Veterans Affairs**

**Memorandum**

**Date:** July 8, 2015

**From:** Acting Director, VA Pittsburgh Healthcare System (VAPHS, 646/00)

**Subj:** OIG Draft Report: Review of Healthcare Services Contracts at VA Pittsburgh Healthcare System in Pittsburgh, Pennsylvania

**To:** Interim Network Director, VA Healthcare – VISN 4 (10N4)

1. The findings from the Office of Inspector General (OIG) review of Healthcare Service Contracts at VA Pittsburgh Healthcare System have been reviewed.
2. Attached are the facility responses addressing each recommendation including actions that are in progress and those that have been completed.

  
for BARBARA FORSHA, MSN, RN, CPPS, ET  
Acting Director

Attachments

VA Pittsburgh Healthcare System Response to the Office of the Inspector General  
Review of Healthcare Services Contracts Recommendations

July 8, 2015

**Recommendation 1:** Develop and implement a process to adequately administer and monitor contractor performance for all healthcare physician contracts with UPP. This should include locating the COR where the services are being performed and a review of records or other methods to ensure the accuracy of physician time sheets.

Target date for completion: September 30, 2015

Facility response: VAPHS has developed and implemented a process to properly administer and monitor its medical sharing contracts since the date of the OIG visit which generated this report. Specifically, CORs for these contracts are consolidated in a work group, within the Financial Management Department, where contract administration is their sole duty (not a collateral duty) and they are not distracted from this function. Significantly, their supervisory chain is now in Finance—primarily responsible for proper financial and contract management, not direct patient care as in the past.

CORs will formalize a periodic and random schedule, for each medical sharing contract, of physically going to the various work areas, checking the logs, and physically locating a sample population of the contracted physicians who are signed in to provide service at VAPHS. Additionally, CORs will maintain a list of sample signatures for each contracted physician and compare these with the sign-in logs to ensure that all physicians are signing in and out for themselves each time they work.

VAPHS has already implemented a process for thorough review of records to ensure accuracy of the time sheets. Using time sheets as a start point, the COR carefully reviews CPRS records to see whether the physicians participated in procedures and other activities. This is not solely a review of the contracted physician's notes, but also review of residents' and dependent providers' notes which reflect supervision by and presence of the contracted physicians. When insufficient documentation exists to verify the work of a contract physician, the COR will make a specific inquiry in order to determine the appropriateness of payment for the hours in question.

**Recommendation 2.** Coordinate with the Contracting Officer and Regional Counsel to determine whether the \$44,082 paid to UPP for callback services provided by Physician A, as a VA employee, can be recouped as referenced in Table 1 and Exhibit B.

Target date to completion: September 30, 2015

Facility response: A meeting will be scheduled within 2 weeks based on availability with the COR, Contracting Officer, Resource Management Supervisor, Surgical Service Business Manager, and Regional Counsel for the purpose of exploring whether it will be possible to recoup the \$44,082 paid to UPP for callback services provided by Physician A as a VA employee. Whatever determination is made by Regional Counsel regarding this matter will be executed by the COR and Contracting Officer.

**Recommendation 3.** Implement procedures to ensure sole-source healthcare contracts awarded pursuant to 38 U.S.C. § 8153, Sharing of healthcare-resources, adheres to VA Directive 1663 requirements with regards to contract administrative expenses and that awarded administrative expenses are fully supported in the contract file.

Target date for completion: July 31, 2015

Facility response: The NCO4 Medical Sharing Branch Chief will ensure that all requirements of VA Directive 1663, with regards to administrative expenses, are followed. To include the requirement that all non-competitive initially signed proposals valued at \$500,000 or more require a pre-award audit by the OIG, prior to beginning price negotiations.

## **OIG Contact and Staff Acknowledgements**

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OIG Contact	Maureen Regan
Acknowledgments	Myong Brown Scott Coker Robert Lumpkin Ralph Taylor

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