



## Audit Checklist: Leading record keeping, billing, and internal audit practices

### 1. Keep Detailed, Accurate and Up-to-date Records:<sup>5</sup>

Always ensure that your record keeping practices, including daily appointment records, patient health records and financial records, comply to the fullest extent possible with CCO's [Standard of Practice S-002: Record Keeping](#).<sup>6</sup>

- Keep a daily appointment record with the surname and initials of each patient you examine or treat or to whom you render any service.
- Keep an equipment service record that is consistent with the manufacturers' recommendations.
- Keep patient health records in compliance with the CCO Standard of Practice on Record Keeping including:
  - Patient identifying information (e.g., name, address, and so forth)*
  - Patient history, including patient complaint(s), relevant health history and family history where relevant*
  - Reasonable information about every initial examination, including evidence of the patient's current condition; diagnosis or clinical impression; and plan of care for the patient*
  - Documented evidence on the performance of the necessary clinically indicated analytical/assessment procedures that demonstrate the need for care*
  - Reasonable information about all assessments as set out in Guideline G-013: Chiropractic Assessments*
  - All relevant diagnostic tests and diagnostic imaging that you have made or ordered for the patient*
  - A detailed record of care of the patient, including patient consent to care*
  - A record of periodic and regular comparative assessments, as a component of the plan of care*
  - Each entry in the patient health record includes the date and identifying information of the person who made the entry*
  - Accurate, up to date financial records including date and location of service; services billed; location of service; amount and form of payment received; and account balance*
- If you are using manual record keeping methods, ensure notes are detailed, legible and easily accessible when you need them. If you use abbreviations have a glossary that explains all the abbreviations that you use in your notes.
- Keep all records of clinical communication to and from other health care professionals, such as medical doctor (MD) referrals for therapy or assistive devices.
- Maintain examination records pertaining to the assistive devices you prescribe or dispense. For example, in the case of orthotics, include the order sheet, as well as records of any gait or biomechanical analysis you performed.
- Keep a record of each patient's consent to direct bill to their insurer, where applicable.

<sup>5</sup> Section 1 of this checklist is adapted directly from the [CCO Standard of Practice: S-002](#), §3 "Record of Personal Health Information"; Section 2 is adapted from the CLHIA [Service and Supply Provider Receipt Best Practices for Group Benefit Reimbursement](#)

<sup>6</sup> The list below is not exhaustive and is intended as a guide. Always refer to the relevant CCO standards and guidelines for comprehensive information.

## 2. Follow Billing and Receipts Leading Practices

- ❑ Have clear, consistent fee schedules that are publicly accessible. For example, have signage in your office and post accurate, current schedules on practice or clinic websites to ensure that your patients, insurance providers, as well as the public have access to this information.
- ❑ Keep detailed, accurate records of each payment, which include the method of payment and the date that you received payment for services/products.
- ❑ Ensure amounts displayed on your receipts and invoices correspond to your published fee schedule. If you have applied a discount, clearly indicate this on the invoice and receipt.
- ❑ Indicate on your bills and invoices whether the patient's balance is paid in full, unpaid or partially paid with the corresponding dollar amounts clearly displayed. It's not acceptable to waive any portion of a claim that you or your patient have submitted.
- ❑ Don't issue receipts or invoices marked "paid" until after you have received payment. Clearly display the date you received payment.
- ❑ Don't leave blank fields on bills and invoices, as this may enable tampering. Mark such fields with zeros or N/A as appropriate.
- ❑ When you deliver care virtually, clearly indicate that you have done so on your receipts and invoices.
- ❑ Always clearly mark duplicate receipts "**Duplicate Receipt – Originally Issued on (insert date).**"
- ❑ Ensure the name of your patient on the invoice corresponds to the name of your patient receiving the care.
- ❑ Once you provide the service or product, you must sign your name and CCO registration number to the receipt. This is true for fully licensed chiropractors, as well as those practising with provisional licenses.

## 3. Ensure Consistency Across Your Practice

- ❑ If you are a sole practitioner or an associate at a clinic run by someone else, institute a system of regular (e.g., monthly, quarterly) random audits of your own receipts and invoices. This will help you to ensure documents bearing your name and registration number are complete and accurate.
- ❑ If you are a clinic owner or director, institute a system of regular (e.g., monthly, quarterly) random audits within your clinic(s). This will assist you to ensure that all staff and associates are following billing and receipts leading practices and that associates are compliant with CCO standards and guidelines (e.g., clinical note-taking).
- ❑ Put your billing and invoicing policies and protocols in writing and have all staff and associates working from your clinic review and sign off on them. Keep this practice up-to-date when there are new staff members or associates joining your practice.
- ❑ Regularly review your recording keeping and billing policies to ensure they are consistent with current CCO standards, policies, and guidelines.

If you have any additional questions that our EHC Advisory Council can potentially address or would like to share your own or your clinic's audit experience to help other members, please contact us at [OCA@chiropractic.on.ca](mailto:OCA@chiropractic.on.ca).