

---

<b>Subject</b>	Compliance Audit Standards
<b>Index Number</b>	GB-3035
<b>Section</b>	Compliance and Ethics
<b>Subsection</b>	General
<b>Category</b>	Corporate
<b>Contact</b>	Peter Weidenheim
<b>Last Revised</b>	8/21/2019

---

### **References**

Office of Inspector General Compliance Program Guidance for Hospitals, February 23, 1998

### **Applicable To**

Gundersen Boscobel Area Hospital & Clinics a Gundersen Health System affiliate hereafter referred to as “Gundersen Boscobel” and to all Compliance Office staff and other staff of Gundersen or Gundersen Boscobel conducting audits under the direction of the Compliance Office.

### **Detail**

It is the policy of Gundersen Boscobel to have a Compliance Program that establishes effective internal controls that promote adherence to applicable federal and state laws and the program requirements of federal, state, and private health plans. An important component of the Compliance Program is the use of audits and/or other evaluation techniques to monitor compliance and assist in the reduction of identified problem areas.

Gundersen Boscobel recognizes the need for internal controls, but also realizes that resources are limited. Therefore, this policy focuses on Gundersen and Gundersen Boscobel's resources to effectively and efficiently audit risk areas.

### **Implementation**

The Director of Compliance/Compliance Officer, or his/her designees, will recommend and facilitate auditing of identified risk areas related to compliance with laws and regulations as well as organizational policies, procedures and standards of conduct. Risk areas may be identified through the regular course of business, external alerts or internal reporting channels.

In order to prioritize compliance audits, the Director of Compliance/Compliance Officer, or his/her designees, will assess the risk level as outlined in the Compliance Risk Assessment Practice policy.

#### **Audit Process:**

Generally, the audit process shall include:

1. Identification of the audit objective.
2. Determination of the probe sample size. (This is often based on risk and complexity of the reported issue.)
3. Probe sample may be pulled by one of the following methods:
  - a. Random intermittent sample determined by dividing probe sample volume by total sample size

- 
- b. Utilization of the Office of Audit Services Statistical Sampling Software; RATSTATS
4. Determine and define the data elements of the audit.
  5. Collect the data.
  6. Analyze the data for results.
  7. Document the results.
  8. Report the results as described below.
  9. Develop an action plan (educate, change process, issue refunds, etc.)
  10. Identify any necessary follow up, including future monitoring.

Audits shall be conducted by internal or external auditors as deemed appropriate by the Director of Compliance/Compliance Officer or his/her designee and in conjunction with the Chief Compliance Officer. The auditing process may include the following techniques: on-site visits; interviews; review of written materials, documentation and data; trend analysis studies; and questionnaires.

**Reporting Process:**

Audit results are reported by the Director of Compliance/Compliance Officer, or his/her designee, to the Compliance Operations Committee. Audit results may be protected under attorney/client privilege. The Director of Compliance/Compliance Officer, or his/her designees, shall also be responsible for periodic reporting on no less than an annual basis to the Compliance Operations Committee and the Board of Directors. Such reporting shall include the general status and outcome of compliance auditing as well as the outcome of specific audits as deemed appropriate by the Gundersen Vice President, Compliance, Director of Compliance/Compliance Officer, the Gundersen Compliance Oversight Committee, and/or the Compliance Operations Committee.