Subject | Compliance Audit Standards
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Index Number | TCMCo-3035
Section | Administrative
Subsection | General
Category | Corporate
Contact | J. Peter Weidenheim
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References


Applicable To

Tri-County Memorial Inc. a Gundersen Health System affiliate, d/b/a Gundersen Tri-County Hospital and Clinics, Gundersen Tri-County Care Center, and Gundersen Tri-County Senior Living hereafter referred to as “Gundersen Tri-County” and to all Compliance Office staff and other staff of Gundersen Health System conducting audits under the direction of the Compliance Office.

Detail

It is the policy of Gundersen Tri-County 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 Tri-County recognizes the need for internal controls, but also realizes that resources are limited. Therefore, this policy focuses on Gundersen Tri-County’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 level of risk as outlined in the policy TCMCo-3500, Compliance Risk Assessment.

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 or his/her designee in consultation with the Vice President Compliance. 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 – Gundersen Regional Hospital Affiliates, or his designees, to the Compliance Operations Committee. Audit results are 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 and/or the Compliance Operations Committee.

**Reviewed/approved by Compliance Operations Committee:** September 13, 2012