
Subject: Compliance Audit Standards

Index Number: HARCO-3035

Section: Compliance and Ethics

Subsection: Corporate

Category: General

Contact: Compliance Officer

Last Revised: 9.10.18

References:

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

Applicable To:

This policy applies to the Administrator/Compliance Officer of Gundersen Harmony Care Center (GHCC) and other staff of GHCC who conduct audits under the direction of the Administrator/Compliance Officer.

Detail:

It is the policy of GHCC 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.

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

Implementation:

The Administrator/ 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 Administrator/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 Administrator/Compliance Officer or his/her designee. 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 Administrator/Compliance Officer, or his/her designee, to the Compliance Work Group and/or Compliance Oversight Committee. Audit results may be protected under attorney/client privilege. The Administrator/Compliance Officer, or his/her designees, shall also be responsible for periodic reporting on no less than an annual basis to the Compliance Oversight Committee and the Board of Trustees. 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 Administrator/Compliance Officer, the Compliance Work Group, and/or the Compliance Oversight Committee.

End of Document