
Subject	Compliance Audit Standards
Index Number	GL-3035
Section	Compliance and Ethics
Subsection	General
Category	Corporate
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References

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

Applicable To

This policy applies to all Compliance Office staff and other staff of Gundersen Lutheran conducting audits under the direction of the Compliance Office. As used herein, "Gundersen Lutheran" refers to Gundersen Clinic, Ltd, and Gundersen Lutheran Medical Center, Inc.

Detail

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

Implementation

The Chief 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 Chief 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 Chief 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 Chief Compliance Officer, or his/her designee, to the Compliance Work Group and/or Compliance Oversight Committee. Audit results are protected under attorney/client privilege. The Chief 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 Governors and 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 Chief Compliance Officer, the Compliance Work Group, and/or the Compliance Oversight Committee.