

Gundersen Tweeten Care Center**Subject: Compliance Audit Standards****Policy Type: Corporate****Section: Compliance and Ethics****Contact: Compliance Officer****Policy and Procedure Manual****Policy Number: TL-1002****Original Policy Date: 3/14/12****Last Revised: 11/22/16****Next Review: 11/22/19**

Applicable to:

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

Policy:

It is the policy of Gundersen Tweeten Care Center 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 Tweeten Care Center recognizes the need for internal controls, but also realizes that resources are limited. Therefore, this policy focuses on Gundersen Tweeten Care Center'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 based on both the regulatory and financial risk to Gundersen Tweeten Care Center. Audits assessed as a high risk shall be given a higher priority than those assessed as a medium or low risk. The following table serves as a guideline to assess the risk level.

Assessing the level of risk:**HIGH RISK:**

1. Areas of focus included on the OIG's annual work plan.
2. New initiatives, programs, rules and regulations.
3. Suspicious AR activity (ICD-9, RUG levels, denial management, account reviews through customer service calls, etc.)
4. Reported compliance issue(s).

MEDIUM RISK:

1. Areas identified by annual nursing home survey from MN Department of Health.
2. Areas audited by government regulators.
3. Vulnerable adult reporting/surveys.
4. Prior areas of non-compliance by state and federal government regulators.
5. Data suggesting a potential issue of non-compliance.

LOW RISK:

1. Areas not impacting payment or patient quality of care or safety.

Audit Process:

Generally, the audit process shall include:

1. Audit objective will be identified.
2. Determination of the probe sample size. (This depends upon the 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.
4. Determine and define data elements of the audit.
5. Collect data.
6. Analyze the data for results.
7. Report the results as described below.
8. Develop an action plan such as educate, change systems, change process, issue refunds, etc.
9. 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 visit; interviews; review of written materials, documentation and data; trend analysis studies; and questionnaires.

The Gundersen Chief Compliance Officer and other Gundersen Compliance Program staff may provide assistance as needed with the audit process outlined in this policy.

Reporting Process:

Audit results are reported by the Administrator/ Compliance Officer, or his/her designee, to the Compliance Committee. Audit results are protected under attorney/client privilege if the audit is conducted under the direction of legal counsel. The Administrator/Compliance Officer, or his/her designees, shall also be responsible for periodic reporting on no less than an annual basis to the Gundersen Tweeten Care Center and the Chief Compliance Officer of Gundersen. 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 Gundersen Tweeten Care Center Compliance Committee and/or the Gundersen Chief Compliance Officer (or his/her designee).

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