

Corporate Compliance Audit Worksheet

Audit Subject _____ Date _____ Reviewer(s) _____
 Highlight audit requestor: Work plan For Cause Due Diligence Other _____

Audit Procedures		Notes
<input checked="" type="checkbox"/>	Planning	
	1. Determine, with your Director, the deadline for audit research to be completed.	
	2. Describe the subject matter under review and if not a planned audit, reason it is being performed.	
	3. Identify any related, prior audits or consultant reports(internal or external) <ul style="list-style-type: none"> a. Note any identified issues, recommendations, unresolved concerns, etc. that may be relevant to this audit. 	
	4. Identify any related internal policies or procedures	
	5. Review available reference materials and industry information. <ul style="list-style-type: none"> a. Be able to describe any compliance requirements related to this topic. b. Research following sources: CMS, MAC, OIG, RAC as well as any state law and other requirements. c. Review publications, list serves, and other available resources for information. 	
	6. Obtain input from operations <ul style="list-style-type: none"> a. Determine service line level of awareness of regulatory requirements and resulting compliance risks b. Understand current processes related to compliance c. Identify controls, if any, to reduce risk of error d. Inform service line Directors/VPs of audit scope 	
	7. Define audit scope <ul style="list-style-type: none"> a. Determine specifically what will be audited and the reference for the audit criteria. b. Prepare the audit tool describing specific audit criteria. c. Specify source of audited information (progress notes, claim forms, detailed bills, therapy logs, etc.) d. Determine number of samples to be audited e. Specify a date range to select sample <i>For billing related audits:</i> <ul style="list-style-type: none"> f. Decide if pre-payment or post-payment will be reviewed g. Define the payer mix h. Determine what errors will require claim correction 	
	8. Review with assigned Compliance Director <ul style="list-style-type: none"> a. Review all audit planning activity described above b. Pay special attention to clarity of the audit scope c. Define timeline for audit completion by location, region, etc. d. Share plan with all Compliance Directors and others as necessary for group input and agreement to all aspects of audit. 	

Write Executive Audit Summary background, scope, and references portion of the audit report.		
	Conducting the Audit	Notes
	1. Request any queries needed to identify audit samples	
	2. Gather source documents <ul style="list-style-type: none"> • Request needed security changes to access electronic data • For billing audits, obtain scrubbed claim forms as submitted for payment. • Medical record documentation audits done electronically must be verified by requesting at least one copy of the record through the ROI process to validate records released are complete. Choose an audited sample that met all requirements. 	
	3. Review audit samples against audit criteria	
	4. Test identified controls <ul style="list-style-type: none"> • Validate that any controls identified in the planning are in fact, in place and functioning. 	
Audit Reporting		
	1. Complete the DRAFT Executive Summary and Report using templates from share point site. <ul style="list-style-type: none"> • Include results, effectiveness of controls, and any incidental findings. • Review with Compliance Directors and other involved compliance staff. • Send to leaders of operations for response to any findings or to locate missing data they believe is available. 	
	2. Finalize the report <ul style="list-style-type: none"> • Review final audit with Compliance Directors and discuss communicating results • Route to operational leaders including operations Director and VP and others as directed 	
	3. Send Corrective Action Plan (CAP) template for noted errors <ul style="list-style-type: none"> • Set reminders on calendar for due dates for CAP's • Follow up with Operations VP if CAP is not being completed as required. 	
	4. Determine with Director whether any follow up auditing is required <ul style="list-style-type: none"> • Set timeline for follow up and assure it is added to the work plan 	
	5. Complete Comply Track Entry	