



POLICY TITLE: Audit and Compliance Department Audits and Investigations

Responsible Department: Audit and Compliance

Creation Date: 08/05

Review Date: 01/17, 06/17, 01/19, 01/20

Revision Date: 02/07, 02/12, 12/17

SUBMITTED BY (AUTHOR): Beth Gillis

Title: Assistant Vice President of Compliance

APPROVED BY: Karen Brady

Title: Corporate Vice President and Chief Compliance Officer

PUBLISHED (Released): 2020/01/10

SUMMARY & PURPOSE:

In order to permit the rendering of impartial and unbiased judgment essential to the proper conduct of audits and to comply with guidance promulgated by the United States Federal Sentencing Commission and the Office of the Inspector General of the Department of Health and Human Services (the OIG), the Audit and Compliance Department will conduct all audits and investigations independent of management. This includes any suspected fraud involving management or employees.

POLICY:

Baptist Health South Florida is committed to maintaining a credible, independent Audit and Compliance function of the highest integrity. We will comply with best practices and the most rigorous standards with special emphasis on those promulgated by the Office of the Inspector General of the Department of Health and Human Services. The Corporate Vice President of Audit and Chief Compliance Officer (CCO) will submit to the chairman of the Audit and Compliance Committee of the BHSF Board of Trustees a written policy regarding Audit and Compliance Department Audits and Investigations. Through a collaborative process the CCO and the Chairman will finalize the policy, which the Chairman will formally approve.

SCOPE/APPLICABILITY:

All Baptist Health South Florida employees.

SUPPORTING/REFERENCE DOCUMENTATION:

- Department of Health and Human Services, Office of Inspector General, Compliance Program Guidance for Hospitals
- United States Federal Sentencing Guidelines
- International Standards for the Professional Practice of Internal Auditing (Standards)

RELATED POLICIES, PROCEDURES, AND ASSOCIATED FORMS:

- Attachment – BHSF 807A Audit and Compliance Department Audits and Investigations
- BHSF Administrative Policy: 801 Department Responsibilities and Charter Policy – Audit and Compliance
- BHSF Administrative Policy: 819 Code of Ethics – Audit and Compliance
- BHSF Administrative Policy: 822 Non-Retaliation for Reporting Potential or Actual Violations of the Code of Ethics – Audit and Compliance

All references to Policies must go to the BHSF Master Copy on the BHSF Intranet; do not rely on other versions / copies of the Policy.

- BHSF Administrative Policy: 850 Appropriate Routing of Requests for Information and Notification of Potential Billing Discrepancies by Federally Funded Programs – Audit and Compliance

ENFORCEMENT & SANCTIONS:

Violations are assessed by the Corporate Vice President and Chief Compliance Officer who in collaboration with Human Resources recommends the appropriate discipline to senior management or the Board of Trustees if the person subject to discipline is at an executive level.