



**POLICY TITLE:** Access to Documentation Maintained by the Audit and Compliance Department

**Responsible Department:** Audit and Compliance

**Creation Date:** 02/05

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**SUMMARY & PURPOSE:**

The Institute of Internal Auditors International Professional Practices Framework provides standards to guide the function of the Audit and Compliance Department. According to those standards, policies should be developed that govern the custody and retention of audit workpapers, as well as their release to internal and external parties. This policy sets forth the standards for access to documentation maintained by the Audit and Compliance Department.

**POLICY:**

Documentation developed to support the fiscal year audit and compliance plan are the property of Baptist Health South Florida (“BHSF”) and are to be maintained under the control of the Audit and Compliance Department (the “Department”).

**SCOPE/APPLICABILITY:**

Audit and Compliance Department.

**PROCEDURES TO ENSURE COMPLIANCE:**

The documentation maintained by the Audit and Compliance Department often contains confidential information and should be accessible only to authorized personnel. Requests for access from members of management are subject to the approval of the Corporate Vice President and Chief Compliance Officer. Requests from outside BHSF (e.g. governmental or regulatory agencies) will be reviewed with the Office of General Counsel.

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.

Each member of the Department has an obligation to maintain the confidentiality of business and patient care information. In that regard, each member should adopt reasonable measures to prevent unauthorized access to the Department's documentation.

**SUPPORTING/REFERENCE DOCUMENTATION:**

International Standards for the Professional Practice of Internal Auditing (Standards)

**RELATED POLICIES, PROCEDURES, AND ASSOCIATED FORMS:**

- BHSF Administrative Policy: 801 Department Responsibilities and Charter Policy – Audit and Compliance
- BHSF Departmental Policy: 74730-816 Retention of Audit and Compliance Records Policy – Audit and Compliance
- BHSF Administrative Policy: 451.01 Records Retention Policy – Legal Services

**ENFORCEMENT & SANCTIONS:**

Enforcement of this policy is the responsibility of the Audit and Compliance Department.