



POLICY TITLE: Allocation of Audit and Compliance Resources

Responsible Department: Audit and Compliance

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SUBMITTED BY (AUTHOR): Beth Gillis

Title: Corporate Assistant Vice President, Compliance

APPROVED BY: Wendy Kemp

Title: Corporate Assistant Vice President, Audit

APPROVED BY: Karen Brady

Title: Corporate Vice President and Chief Compliance Officer

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SUMMARY & PURPOSE:

To delineate the required functions for which Audit and Compliance resources must be allocated.

POLICY:

The annual audit work plan will define those areas to which Audit and Compliance resources will be allocated during the fiscal year. At a minimum, resources will be allocated to specific functions which are the elements of an effective compliance program.

SCOPE/APPLICABILITY:

This policy applies to Audit and Compliance Department.

PROCEDURES TO ENSURE COMPLIANCE:

At a minimum, the annual audit work plan must allocate resources to the following areas:

- Areas to audit identified through the risk assessment methodology;
- Follow-up procedures to prior audit recommendations;
- Unscheduled or priority audits and investigations;
- Corporate Compliance Program education for all employees;
- Update and review of policies and procedures and the Code of Ethics;
- Corporate Compliance Program self-assessment and Quality Assessment Review;
- Audit and Compliance staff professional development;
- Monitoring of conflict of interest disclosures;
- Screening for exclusion from participation in Medicare and Medicaid programs; and
- Hotline monitoring and investigation.

Resources may be allocated to other areas identified through the planning process.

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.

The work plan will be proposed by the Corporate Vice President and Chief Compliance Officer and approved by the Audit and Compliance Committee prior to the start of the fiscal year.

SUPPORTING/REFERENCE DOCUMENTATION:

- United States Federal Sentencing Guidelines
- Office of the Inspector General Compliance Program Guidance for Hospitals
- Office of Inspector General Supplemental Compliance Program Guidance for Hospitals
- International Standards for the Professional Practice of Internal Auditing (Standards)

RELATED POLICIES, PROCEDURES, AND ASSOCIATED FORMS:

- BHSF Administrative Policy: 801 Department Responsibilities and Charter – Audit and Compliance

ENFORCEMENT & SANCTIONS:

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