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Corporate Compliance Audit Process Checklist

By Nina Youngstrom

To ensure consistency and efficiency in the audits at WellSpan Health in York, Pennsylvania, Compliance Audit Coordinator Frank Mesaros documented its audit process in a manual and then put it in an electronic form when everyone scattered because of COVID-19 (see story, p. 1).^[1] Here's one of the documents from the audit manual. Contact Mesaros at fmesaros@wellspan.org.

STEP 1: RESEARCH AUDIT TOPIC	DATE COMPLETED	COMMENTS/WORK PLAN REFERENCE
Identify risks from previous internal/external audits or other risk analyses (such as bell curve analysis).		
Review source of risk documents.		
Identify department contacts.		
STEP 2: NOTIFY MANAGEMENT OF THE AUDIT IN PERSON OR VIA CALL	DATE COMPLETED	COMMENTS/WP REF
Send pre-audit survey to manager.		
Discuss any issues/concerns with manager.		
Schedule date to begin field work.		

Address any deficiencies noted in the pre-audit survey (such as lack of a hotline poster).		
STEP 3: PERFORM AN OVERVIEW OF DEPARTMENT FUNCTIONS, IF APPLICABLE	DATE COMPLETED	COMMENTS/WP REF
Request relevant policies and procedures.		
STEP 4: PREPARE PAPER/ELECTRONIC AUDIT FOLDER, INCLUDING WORKPAPER INDEX	DATE COMPLETED	COMMENTS/WP REF
STEP 5: DETERMINE SCOPE AND SAMPLE SIZE TO REVIEW	DATE COMPLETED	COMMENTS/WP REF
Obtain population of claims for sample selection.		
Select sample (describe population and document how sample was selected).		
STEP 6: DETERMINE AUDIT CRITERIA (ATTRIBUTES TO BE TESTED) AND DEVELOP AUDIT PROGRAM/SPREADSHEET	DATE COMPLETED	COMMENTS/WP REF
STEP 7: REQUEST AND VIEW RECORDS, BILLING, AND CLAIMS	DATE COMPLETED	COMMENTS/WP REF
Record findings in spreadsheet.		
Review findings for trends; group findings into categories.		

Document last date of field work (this will be the report date).		
STEP 8: HOLD AN EXIT CONFERENCE TO NOTIFY DEPARTMENT MANAGER OF PRELIMINARY FINDINGS	DATE COMPLETED	COMMENTS/WP REF
Allow for department to provide additional supporting documentation, if available.		
Revise spreadsheet, if applicable.		
STEP 9: WRITE DRAFT REPORT (REFERENCE AUDIT REPORT POLICY)	DATE COMPLETED	COMMENTS/WP REF
Include audit number from work plan in report title.		
Send draft report to audit coordinator for review.		
After coordinator approves, send draft to director for review and approval.		
STEP 10: SEND DRAFT REPORT AND “GUIDANCE FOR MANAGEMENT COMMENTS” TO DEPARTMENT MANAGER	DATE COMPLETED	COMMENTS/WP REF
Allow two weeks for management to respond (diary your calendar).		
Review management response for sufficiency.		
If responses are sufficient, continue to next step. Else, work with manager to address insufficient or incomplete responses.		

STEP 11: WRITE FINAL REPORT	DATE COMPLETED	COMMENTS/WP REF
Include “Compliance Response to Management” comments, if appropriate.		
Send report to coordinator for review and approval.		
Send report to director for review and approval.		
Enter link to final approved report.		LINK:
STEP 12: RELEASE FINAL REPORT, ONCE APPROVED	DATE COMPLETED	COMMENTS/WP REF
Send paper copies to designated managers, VP, president of entity, counsel, etc.		Ensures reports are not easily forwarded on to anyone outside WellSpan Makes sure the reports do not get lost in email of our senior leaders
Ensure a copy of final report is included in audit work papers.		
Send a copy to coordinator for inclusion in the audit binder.		
Upload to portal.		
Send an email copy of the completed report to compliance department team members that conduct hospital or defense audits.		
Prepare audit slides and save to report folder.		

STEP 13: SEND POST-AUDIT SURVEY TO MANAGER WITH INSTRUCTIONS TO RETURN TO DIRECTOR	DATE COMPLETED	COMMENTS/WP REF
STEP 14: DETERMINE POST-AUDIT CORRECTIVE ACTIONS TO MONITOR (AUDIT COMMENT FOLLOW-UP)	DATE COMPLETED	COMMENTS/WP REF
Perform testing to ensure corrective actions have been put into place (60 days from report date).		
Diary your calendar for this follow-up.		
STEP 15: DETERMINE IF/WHEN RE-AUDIT IS REQUIRED. DISCUSS WITH AUDIT COORDINATOR	DATE COMPLETED	COMMENTS/WP REF
Diary your calendar for the follow-up audit.		
STEP 16: INCLUDE A COPY OF THIS CHECKLIST IN THE AUDIT WORK PAPERS	DATE COMPLETED	COMMENTS/WP REF
STEP 17	DATE COMPLETED	COMMENTS/WP REF
On a scale of 1-5, with 5 being the best, rate the department on how knowledgeable you feel the staff is on compliance.		1 2 3 4 5

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