

**Cattaraugus Rehabilitation Center, Inc.**  
**NYSARC, Inc., Cattaraugus Niagara Counties Chapter**  
(Hereinafter, Intandem)

The following procedure supports Intandem's belief in the inherent value and dignity of all people, Intandem's commitment to the promotion, protection and respect for rights and freedoms and strives to enhance the lives of people through supports and services.

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**Procedure Name: Internal Monitoring and Reviews**

**Purpose:**

Intandem is committed to ensuring the success of the compliance program. To support this commitment, Intandem maintains a system for routine identification of risk areas and non-compliance. Intandem implements preemptive compliance activities to ensure the appropriate use of Medicaid and other public resources and limit the potential for adverse external audit result. Routine internal audits are Intandem's primary mechanism used to detect non-compliance with rules and regulations of federal, state and local government. The internal audit process will be administered and implemented by quality management, programs and administration under the supervision of the Compliance Officer.

**Detailed Procedure(s):**

The monitoring and auditing activities shall focus on, but not necessarily be limited to:

- Review of known risk areas (i.e. as identified as part of the annual preventative risk assessment process).
- Review of documentation and billing including but not limited to those related to Medicaid/Medicare claims development and submission.
- The quality of the services provided to the individuals.
- Review of secondary risk areas such as HIPAA, Department of Labor (DOL), Equal Employment Opportunity Commissions (EEOC), OSHA, etc.

Intandem maintains a pool of auditing personnel. These personnel may be of various program and supports, administrative staff, and other parties identified by Intandem. Each auditor is trained in the audit procedures and must exhibit the requisite skills in effective completion of a claims audit. Auditors report progress and any identified concerns to the Corporate Compliance Officer. As a best practice, program or support staff identified as auditors are assigned audit of programs or services other than those that they report to. Additionally, auditors audit assignments are periodically rotated to maximize audit skill across various programs and services.

Audits include the following activities:

- Compliance sampling audits: These audits focus on key billing-related elements for specific services. These audits may be done for a given service area or may look at the full set of services that one individual receives. These are performed as part of Intandem's PARC audit process.
- Regulatory/Agency standard reviews: These include reviews of, but not limited to, regulatory requirements, prior survey findings (POCA responses), prior internal audit findings (agency best practices), etc. The purpose is to determine if plans to prevent or other follow-up actions have been implemented and are generating desired results. These are performed as part of Intandem's PARC audit process.
- Audits of departmental functions: The review of a specific role or function in any department, program area or site.
- Other reviews: These include but are not limited to compliance cases, HIPAA HITECH cases, program checks of supporting and required documentation, etc.

<b><u>Category:</u></b>	Corporate Compliance
<b><u>Authored/Revised by:</u></b>	T Crisafulli
<b><u>Origination/Revision Date(s):</u></b>	2017/08; 2018/12
<b><u>Reviewed By:</u></b>	S Cross, R McClure
<b><u>Target Audience:</u></b>	All Staff
<b><u>CC review date:</u></b>	2018/06

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Audits will occur as follows:

- Compliance sampling audits will be performed in accordance with the PARC audit procedure.
- Regulatory/Agency reviews will be performed in accordance with the PARC audit procedure.
  - Any PARC audit which results in a financial adjustment or payback will require the opening of a formal compliance case.
  - The results will be trended.
  - The results will be reviewed by the internal compliance committee and in summary to the Board of Directors.
- Audits of departmental functions will be performed based on risk assessment results.
- Other reviews as assigned by the Compliance Officer.

Results of all audits are shared the appropriate management staff to include CEO and CFO. Results are also shared with the corporate compliance committee.

Process:

- In conjunction with the development of the year's compliance plan, the compliance officer will identify a tentative list of audits to be completed during the up-coming year. It is recognized this might change as the year progresses based on new or emergent trends or information.
- Management and program staff are required to cooperate and participate fully in any compliance audit or review.
- Failure to cooperate and/or participate as requested may result in disciplinary action.
- Deliberate withholding, modifying, tampering, creating, or recreating (after the fact), or other alteration of any legal documents in relation to, in preparation of, or in response to an internal corporate compliance audit may result in disciplinary action.
- Management will provide appropriate counseling, supervision, and discipline if/when employees fail to cooperate or participate in an internal audit or it has been confirmed that tampering of legal documents has occurred.
- Any confirmed activity will be communicated to CEO and Vice Presidents.
- Management will notify the compliance officer of any visits, audits, investigations, or surveys by any federal or state agency or authority.
- As appropriate, correspondence from any regulatory agency charged with administering a federally or state-funded program received by any program, site or service shall be copied and forwarded to the compliance officer.

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