

SCCE Compliance 101, Second Edition Glossary of Compliance Terms

Anti-Kickback Law: Prohibits the solicitation, receiving, offering, or paying of any remuneration directly or indirectly in cash or in kind in exchange.

Attestation: The affirmation by signature, usually on a printed form, that the action outlined has been accomplished by the individual signing; *e.g.*, the individual has read the code of conduct and agreed to adhere to its principles.

Attorney-Client Privilege: A legally accepted policy that communication between a client and attorney is confidential in the course of the professional relationship and that such communication cannot be disclosed without the consent of the client. Its purpose is to encourage full and frank communication between attorneys and their clients.

Audit, baseline: A systematic inspection of records, policies, and procedures with the goal to establish a set of benchmarks for comparison for future inspections.

Audit, concurrent: An ongoing inspection of records, policies, and procedures at a given point in time in which identified potential problems are investigated as they arise (*e.g.*, pre-published financial statements).

Audit, retrospective: A comprehensive inspection of records, policies, and procedures done usually in anticipation of launching a compliance program. All potential problems are identified and then investigated (*e.g.*, published financial statements, historical audit).

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