

Healthcare Compliance Forms and Tools

Sample Internal Audit Plan

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Risk Area for Audit Activity	Risk	Frequency	Sample Size	Locations	Assigned To	Date Completed
Hospitals						
Two-Midnight Rule	Failure to document and bill short-stay hospital admissions consistent with the Centers for Medicare & Medicaid Services requirements	Annual	25 claims with a length of stay of 0 or 1 day per location	All acute care hospitals		
Major Joint Replacement	Failure to document and bill services that support medical necessity per requirements	Annual	25 major joint claims per location	All acute care hospitals		
Provider-Based Status	Failure to meet the licensure, clinical integration, financial integration, and other requirements necessary to bill as a provider-based entity	Annual	N/A	All provider-based entities		
Clinical Trial Billing	Failure to properly document and bill for services that should be covered by the study sponsor	Annual	25% of open clinical trials	All acute care hospitals		
Discharge Disposition	Failure to meet requirements of the post-acute care transfer policy	Annual	25 claims per location	All acute care hospitals		

Risk Area for Audit Activity	Risk	Frequency	Sample Size	Locations	Assigned To	Date Completed
Wounds and Falls	Failure to accurately document and report wounds and falls	Annual	5 wound and 5 fall residents	Top 10 wound facilities & top 10 fall facilities		
Credit Balance	Failure to appropriately bill, resulting in potential False Claims and 60-Day Repayment Rule	Annual	10% of total dollars	N/A		
Accuracy of Survey Data	Failure to accurately report civil monetary penalties and F-Tags	Annual	All annual surveys for selected facilities	All facilities that have had a 2018 annual survey		
Wrongful Discharges	Failure to discharge appropriately could lead to quality-of-care issues, increased legal fees, and claims/lawsuits	Annual	25 discharges per location	All acute care hospitals		
Skilled Nursing Facilities						
Skilled/Medical Necessity Clinical Audits	Failure to document and bill claims appropriately supporting medical necessity; potential false claims	Quarterly	5 residents RU> 30 days	5 facilities		
Resident Trust Fund Monitoring & Follow-Up	Misappropriation of funds	Monthly	100%	All		

Risk Area for Audit Activity	Risk	Frequency	Sample Size	Locations	Assigned To	Date Completed
Purchase Card Monitoring & Follow-Up	Misappropriation of funds	Monthly	100%	All		
Net Revenue Testing	Failure to document and bill claims appropriately; potential false claims	Quarterly	10% of census for prior 2 months billed	2–3 facilities		
Resident Trust Fund Testing	Misappropriation of funds	Quarterly	2 months	2–3 facilities		
Purchase Card Testing	Misappropriation of funds	Quarterly	2 months	2–3 facilities		
Preadmission Screening & Resident Review (PASRR)	Failure to meet federal requirements	Quarterly	10% of census for prior 2 months billed	2–3 facilities		
Census Balancing	Failure to document and bill claims appropriately	Quarterly	2 months	2–3 facilities		
Quality Assurance/Performance Improvement (QAPI) Meeting Minutes	Failure to meet survey requirements and process improvement	Quarterly	2 months	2–3 facilities		
Home Health						

Risk Area for Audit Activity	Risk	Frequency	Sample Size	Locations	Assigned To	Date Completed
Medical Necessity Audits	False claims	Annual	10%	All		
Physician Enterprise						
Coding Audit	Failure to document and bill claims appropriately; potential false claims	One time	Will review with External auditor	All		
Rehabilitation Company						
Skilled/Medical Necessity Audits	Failure to document and bill claims appropriately; potential false claims	Quarterly	5 residents RU> 30 days	5 facilities		
Information Technology						
IT Penetration Audit	Security, data breach, HIPAA	One time	Will review with external auditor	All		

Fiscal Year Internal Audit Plan

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