COSMOS
Navigate the Compliance Universe

Complete Healthcare Compliance Manual Resource: Sample Internal Audit Plan

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FY 20?? Internal Audit Plan						
Corporate						
Description of Auditing Activity	Risk	Frequency	Sample Size	Locations	Assigned To	Date Completed
Wounds and Falls Audit	Inaccuracy of documentation and reporting	Annual	5 wound and 5 fall residents	Top 10 wound facilities & top 10 fall facilities		
Credit Balance Audit	Inappropriate billing, False Claims, 60-Day Repayment Rule	Annual	10% of total dollars	N/A		
Accuracy of Survey Data	Inaccurate reporting of CMP's and F-Tag's	Annual	All annual survey's for selected facilities	All facilities that have had a 2018 annual survey		
Wrongful Discharges	Increase in legal fees and claims/lawsuits	Annual				
Skilled Nursing Facilities						
Description of Auditing Activity	Risk	Frequency	Sample Size	Locations	Assigned To	Date Completed

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Skilled/Medical Necessity Clinical Audits	False Claims	Quarterly	5 residents RU> 30 days	5 facilities		
Resident Trust Fund Monitoring & Follow-Up	Misappropriation of Funds	Monthly	100%	All		
Purchase Card Monitoring & Follow-Up	Misappropriation of Funds	Monthly	100%	All		
Net Revenue Testing	Inappropriate billing, 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)	Federal Requirement	Quarterly	10% of census for prior 2 months billed	2-3 facilities		
Census Balancing	Inappropriate billing	Quarterly	2 months	2-3 facilities		
QAPI Meeting Minutes	Survey requirements and process improvement	Quarterly	2 months	2-3 facilities		
Home Health						
Description of Auditing Activity	Risk	Frequency	Sample Size	Locations	Assigned To	Date Completed

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Medical Necessity Audits	False Claims	Annual	10%	All		

Physician Enterprise

Description of Auditing Activity	Risk	Frequency	Sample Size	Locations	Assigned To	Date Completed
Coding Audit	Inappropriate coding, billing, False Claims	One time	Will review with External Auditor	All		

Rehabilitation Company

Description of Auditing Activity	Risk	Frequency	Sample Size	Locations	Assigned To	Date Completed
Skilled/Medical Necessity Audits	False Claims	Quarterly	5 residents RU> 30 days	5 facilities		

Information Technology

Description of Auditing Activity	Risk	Frequency	Sample Size	Locations	Assigned To	Date Completed
IT Penetration Audit	Security, Data Breach, HIPAA	One time	Will review with External Auditor	All		

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