

Broward Health Corporate Work Plans (BH)
Audit & Monitoring Plan

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Executive Summary

I. Executive Summary

The attached workbook represents the preliminary scope and audit/monitoring activities proposed for a multi year audit plan beginning FY23. This document was derived from the subjective analysis over the last several months and identification of risk across the District for the period April 2022 through September 2022. The audit plans for FY 22 were completed for Compliance & Privacy individual workplans. This work plan includes recognition of Managements work plans, Compliance, Privacy, Risk Management and other governance type coverage.

The results were evaluated for trends, patterns of risk activities across multiple process areas, existing risk management activities, and the initiation of managements priorities being undertaken. Further, the audit activities were evaluated within the process and sub process category they represent to reflect audit coverage broadly across the District. The audit activities may overlap more than one process category and have been discussed through Management meetings and Executive Compliance Committee infrastructure and various other sub-committees.

Annually a formalized risk assessment should and will be completed to effectively rate / rank this subjective risk analysis and provide alignment to Broward strategies, objectives and goals. That risk assessment update will have an impact to the proposed audit coverage for FY24. Additionally, as resources are evaluated (internally and externally) against the completion of these plans there will be a relative impact to the audit coverage capabilities as well. We assume that the attached plan for FY23 would commence in November after management and BOD approval on October 19th 2022.

II. Estimated Budget for Staffing - Broward Health Compliance & Privacy Audit & Monitoring Department

The FY23 proposed audit and monitoring plan coverage, includes the current complement of resources within the Internal Audit / Compliance & Privacy function(s) respectively. The plan was developed recognizing the Interim Compliance & Privacy Officer and resources across the District may be utilized towards the plan coverage. An FTE is considered to put forth approximately **1600 hours** to the annual audit plan coverage in addition to annualized training and vacation hours.

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III. Audit Plan - FY 2023

The audit plan coverage was developed by allocating hours to audits based on the results of subjective risk assessment and management's priorities. Audit reviews would entail the traditional evaluation of efficiency and effectiveness of Broward Health's resources and compliance with laws and regulations across the District. There are 15 reviews on the 2023 audit and monitoring plan coverage. The remaining hours to the plan are made up of regional compliance officer dedication to their hospitals, time allotted to continuous audit monitoring, management requests, annual required audits, reporting tasks, audit follow up, risk assessment activities that occur through out the year and by areas outside the Compliance and Privacy functions. The definitions of these areas are included in the plan tab. The coverage areas support the on-going alignment to the federal sentencing requirements and the Office of Inspector General (OIG) hospital guidance.

- Risk Assessment activities
- Audit & Monitoring Coverage
- Management Request and Follow -up (i.e. CAP monitoring)

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A preliminary scope was defined for all the proposed audit and monitoring coverage depicted for the FY 2023 plan. All other coverage areas are defined here as well.

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IV. Audit Plan - Other Coverage Areas - FY 2023

Proposed coverage for subsequent audit plans was derived by evaluating the remaining results of risk areas and taking into consideration the current complement resource hours, existing budget within the Compliance and Privacy functions. A preliminary scope was defined for areas of coverage. The FY 2023 proposed areas cover additional high and medium risk areas as follows:

HIPAA Risk Assessment	
Medical Vouchers	
Saferooms	
Single Case Agreements	
CDTC Programs	
HIM Training DRG's	
ED to Primary Care Disclosures	
BAA Audit	
Discharge Process	
Chart Audits - New Providers (rotational)	
Non-monetary compensation review	
FQHC coverage	

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V. Audit Plan 2023

Proposed coverage for audit and monitoring coverage was derived by evaluating the results of the risk analysis and taking into consideration additional coverage areas for 2023 and the existing budget within the Compliance and Privacy functions. A preliminary scope was defined for areas of coverage. The 2023 proposed cover areas for example but not limited to the following:

Annual Conflict of Interest
Annual Sanction Checking Process
Human Trafficking
Medical Device Credits
Credentialing Process
Medical Visas
Case Management
FQHC coverage
Record Retention
Mpages - community connect
Pt Access - Snooping
Privacy incident response
Physician Documentation Reviews
Contract reviews
Coding Audits - various support

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Broward Health Proposed Audit & Monitoring Plan (Detail Plan 2 of 5)
Broward Health - Compliance & Privacy Audit & Monitoring Plan FY 2023
Resource Allocation and System Budget

Existing Staff Estimated Hours						
Audit & Monitoring Activity	Risk Rating	Chief Internal Audit	Open Position	Co-Source	Staff Audit Hours	Total Audit Hours
<i>Regional Compliance Officer assignments</i>		120	0	0	7850	7970
<i>Audit and Monitoring Program FY 23</i>		330	0	0	6,588	6,918
<i>Management Requests</i>		210	0	0	2,130	2,340
<i>Follow-Up Reviews</i>		50	0	0	1,270	1,320
<i>Management Reporting (Board/Sr. Management)</i>		160	0	0	2,612	2,772
<i>Risk Assessment Update</i>		170	0	0	1,150	1,320
Total		1,040	0	0	21,600	22,640
<p>Note: Interim CCO CPO hours included in total audit hours</p> <p>Note: An RFI/RFP is being developed to address periodic HIPAA Privacy & Security Risk Assessment for FY 23</p>						

Audit Activity	Risk Rating	FY 2023 Estimated Hours with Current Staffing Complement																			Total Audit Hours
		D. Hall Interim CCO/CPO	Sr. Compliance Open	Comp Analyst Open	Director Privacy Open	Privacy Analyst	Clinical Auditor Open	L. Urbina AVP	E. Gomez Contract Mgr.	E. Haim Sr. Comp Spec.	A. Tuya Sr Contracts	J. Watt Sr Comp Spec (Privacy)	N. Hamilton Compliance Auditor	O. Martinez Sr. Coding Compliance	D. Villavanis RCO	H. Ortiz RCO	A. Desharnais RCO	C. Daza RCO	S. Ulysse RCO	Co-Source	
Regional Compliance Officers (RCO's)																					
Hospital coordination of Compliance & Privacy workplans	H, M	120	0	0	0	0	0	80	50	140	0	240	240	1,200	1,180	1,180	1,180	1,180	1,180	0	7,970
Annual Program Audit Coverage																					
Annual Conflict of Interest	H	40	0	0	0	0	0	140	0	0	0	0	0	0	120	120	120	120	120	0	780
** Annual Sanction Checking Process	H	16	0	0	0	0	0	32	0	0	0	0	0	0	80	0	0	0	0	0	128
Human Trafficking	M	24	0	0	0	0	0	32	0	120	0	120	140	0	0	0	0	0	0	0	436
Medical Device Credits	H	16	0	0	0	0	0	32	0	0	0	0	180	0	0	0	0	0	0	0	228
** Credentialing Process	H	16	0	0	0	0	0	40	0	140	0	0	0	0	0	0	0	0	0	0	196
Medical Visas	M	24	0	0	0	0	0	32	0	140	120	0	0	0	0	0	0	0	0	0	316
Case Management	M	16	0	0	0	0	0	32	155	120	0	0	140	0	0	0	0	0	0	0	463
Record Retention	M	32	0	0	0	0	0	26	340	140	0	160	0	0	0	0	0	0	0	0	358
Mpages - community connect	M	24	0	0	0	0	0	40	100	120	0	0	140	0	16	40	16	40	24	0	560
Pt Access - Snooping	M	40	0	0	0	0	0	0	0	120	0	275	0	0	24	40	24	40	24	0	587
** Privacy incident response	M	40	0	0	0	0	0	0	0	0	0	345	140	0	0	0	100	0	100	0	725
** Physician Documentation Reviews	M	16	0	0	0	0	0	120	340	120	280	0	0	120	0	0	0	0	0	0	996
Contract reviews	H	16	0	0	0	0	0	94	365	0	420	0	0	0	0	0	0	0	0	0	895
** Coding Audits - various support	M	10	0	0	0	0	0	120	0	0	0	0	0	120	0	0	0	0	0	0	250
Management Requests																					
TBD	TBD	210	0	0	0	0	0	400	210	200	200	200	200	120	120	120	120	120	120	0	2,340
Follow-Up Reviews																					
Follow-Up Reviews	F	50	0	0	0	0	0	150	120	80	120	120	120	80	80	120	80	120	80	0	1,320
Management Reporting (Board/Sr. Management)																					
Reporting/Communication	N/A	160	0	0	0	0	0	220	200	380	380	380	380	80	120	120	120	120	112	0	2,772
Risk Assessment Update																					
N/A	N/A	170	0	0	0	0	0	210	120	120	120	120	120	80	60	60	40	60	40	0	1,320
Total		1,040	0	0	0	0	0	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	0	22,640

Audit & Monitoring Plan 2023 = Oct 2023 - Sept 2024
Time for CIA split between IA/Privacy/Compliance
** = component of OIG work plan

Risk Rating Legend:

- H - High risk - Residual Risk above ranking of 6
- M - Moderate risk - Residual Risk above ranking of 4
- L - Low risk - Residual Risk above ranking of 1
- F - Follow-up audit

Audit Activity	Risk Rating	Process	Preliminary Audit & Monitoring Objective/Scope
Audit Response - Continuous Audit Approach			
Regional Compliance Officers RCO's	H, M	Corporate Hospital Compliance Support	The Regional Compliance Officer infrastructure has one resource per hospital assigned to address any specific areas of compliance associated with their Hospital. The RCO will provide program compliance support to their hospital annually by responding to all incidents, trends, investigations and regulatory requirements with support from Corporate Compliance and Privacy infrastructure.
Audit and Monitoring Coverage for FY 23			
Annual Conflict of Interest	H	Program Compliance	A review of the annual conflict of interest process and analysis to determine management evaluation plans. Typically this process is covered in August through fiscal y/e. The current system support management and above across the District including all Boards.
Annual Sanction Checking Process	M	Program Compliance	Compliance support of the monthly sanction validation process to ensure that all resources, Physicians and vendors are vetted across Federal Services Administrations (GSA) System for Award Management (SAM) exclusion list, the Office of Inspector General (OIG)'s LEIE list, and Florida Medicaid Sanction Data. The process will be automated in FY23.
Human Trafficking	M	Clinical	A review to validate regulatory requirements with reporting and documentation in support of these situations when noted across our clinicians. Process for noting, documenting and reporting is part of several external surveys and reporting infrastructures.
Medical Device Credits	H	Surgical Ops	Review of the process for assigning warranty and device credits back through manufacturer, and revenue cycle in alignment with regulatory compliance standards and guidance.
Credentialing Process	H	Managed Care	A review of credentialing process for providers in the managed care settings across the system.
Medical Visas	H	Clinical Ops	Review of the international process for supporting medical visas for healthcare treatment at our facilities.
Case management	M	Clinical Ops	Review of the process for registering and offering vendors for post acute care with regards, to SNF's, specialty providers, etc.
Record Retention	H	Program Compliance	This review will select specific areas across the district and ensure compliance with FI Record Retention and our internal record retention policies.
Mpages - Community Connect	M	Privacy	Review of Mpages access by community physicians to our electronic medical record through community connect. New procedures in place for access by Physicians and office managers at Physician practices.
Patient Access - PHI Snooping	M	Privacy	Frequent review across the system for access to patient charts when not assigned to patient care.
Privacy Incident response	M	Privacy	Time here represents investigation of allegation of privacy breaches, reported events and incidents across the system. Time here also represents coordination with various other department to finalize reporting and discipline process across the system and reporting to the OCR for substantiated cases.
Physician Documentation Reviews	H	Physicians	Annual review of physician contracting, reconciliation of agreements and time log analysis of payment reconciliations with regards to Physicians compensation.
Contract Reviews	H	System - wide	Time here represents consistent support and review of contracts, referrals, and other documents through the contracting process.
Coding Audits - various support	H	Billing Compliance	Support will be built here for review of certain coding projects that appear throughout the year outside of the utilization of our coding auditor. This time reflects billing compliance audits that may arise within in revenue cycle or billing compliance areas of discovery.
Management Requests			
TBD	TBD	Any	Time here represents concerns and inquiries from our Management teams across the District. Management can request certain review of areas, audit activities, or control deficiencies that they may have inquiries on.
Follow-Up Reviews			
Follow-Up Reviews	F	From reportable Audit CAP's	Compliance and Privacy will perform follow up reviews for all reportable comments contained within suggested corrective action, Final Audit Reports issued for 2023 and Plans of Correction (POC's) documented within compliance investigations.
Management Reporting			
Management Reporting	MR	System - wide	Compliance and Privacy function time to develop management reports representing the results of compliance audit & monitoring, reviews, or diagnostics of specific compliance and control activities across the system. Additional time here for participation in management task forces, Compliance Committee(s), and Senior Management meetings including preparation for observations and recommendations and Board summaries.
Risk Assessment Update			
Formal System- wide Risk Assessment	RA	Risk assessment	Time here represents the both the continuous update to the risk assessment process and the initial formal compliance risk assessment to be conducted in 2023. Also includes the annual risk assessment to identify the risk universe, risk tolerance and prioritization of the annual audit & monitoring plan.

Broward Proposed Audit Plan (Detail Plan 5 of 5)
Broward Compliance & Privacy Audit & Monitoring
Proposed other coverage areas for consideration

<i>Audit Entity</i>	<i>Audit Year</i>	<i>Process</i>	<i>Preliminary Audit & Monitoring Objective/Scope</i>
HIPAA Risk Assessment	H	Privacy / Security	Alignment to periodic requirement for HIPAA protocol assessment - Could be considered externally.
Medical Vouchers	M	Clinical Ops	Review of medical vouchers provided to patients upon discharge for meals/housing or other transportation and alignment to outside regulatory guidance.
Saferooms	M	Clinical Ops	Actual visit and tracking for safe rooms across the system utilized for unique security situations.
Single Case Agreements	H	Finance Ops	Review of finance agreement with external providers for single case agreements. Review would also include contract review and usage / volume of referrals.
CDTC Program(s)	M	CDTC	Review of specific CDTC programs and contract term compliance.
HIM Training DRG's	M	Medical Coding	Top 5 Diagnosis: 1. Sepsis, Severe Sepsis w/organ failure, Septic Shock, Other types of shock leading to Sepsis 2. Acute Respiratory Failure, Chronic Respiratory Failure and/or combined 3. AKI w/ AKN 4 Malnutrition stages 5. Encephalopathy & types.
ED to Primary Care Disclosures	M	Clinical Ops	Review of hospital compliance with regulatory requirements for ED visits supplying notification / Disclosure to Primary Care Physician.
BAA Audit	H	Privacy	Comprehensive audit of system wide BAA compliance with contracting/breach notification and other factors related to downstream Protected Health Information.
Discharge Process	H	Privacy	Completion of assurance review to determine privacy trends and control points to reduce numerous discharge incidents.
Chart Audits - New Providers (rotational)	M	Physicians	Audit of newly employed providers for clinical documentation accuracy and medical necessity being supported. Rotational
Non-monetary compensation review	M	Physicians	Annual review of non-monetary compensation requirements for Physicians based on annual figures published and tracked internally.
FQHC coverage	H	Program Compliance	Review of FQHC and HRSA requirements for our newly appointed FQHCs.