

# **Ontario County Internal Auditing and Monitoring Policy and Procedure**

## **Discussion:**

Ontario County has developed and implemented a compliance program in an effort to establish, in part, effective internal controls that promote adherence to applicable federal and state laws and requirements. An important component of the compliance program is the use of internal audits and/or other evaluation techniques to monitor compliance and assist in the reduction of identified problem areas.

Ontario County recognizes the need for internal controls, but also realizes that resources are limited. Therefore, this policy focuses on the Agency's resources to effectively and efficiently audit and monitor risk areas.

## **Policy:**

Ontario County will conduct ongoing auditing and monitoring of identified risk areas related to compliance including but not limited to billing, fiscal management, clinical operations, and service provision.

The Manager of Audits and Special Financial Projects, at the direction of the Compliance Officer and with support from the Compliance Committee will ensure that ongoing auditing and monitoring is properly conducted, documented and reported.

## **Procedures:**

1. The Compliance Officer will recommend and facilitate auditing and monitoring of the identified risk areas related to compliance with laws and regulations, as well as county policies, procedures, and standards of conduct. Risk areas may be identified through the regular course of business, external alerts, or internal reporting channels.
2. The audits and reviews conducted by the county will examine the county's compliance with specific rules and policies through on-site visits, personnel interviews, general questionnaires (submitted to employees and contractors), clinical record reviews to support claims for reimbursement, and documentation reviews. Management will conduct and/or oversee compliance reviews with guidance and assistance from the Compliance Officer and the Manager of Audits and Special Financial Projects. Each county program will conduct a review of its compliance with applicable regulations and quality measures on a regular basis.
3. Audit frequency, scope and reporting measures will be specifically outlined within the Annual Ontario County Compliance Workplan.

4. The Manager of Audits and Special Financial Projects, under the direction of the Compliance Officer will verify completion of compliance reviews and any corrective measures arising from them. Compliance Officer and the Compliance Committee will address any weaknesses identified by the process. The Manager of Audits and Special Financial Projects will validate any corrective measures through review and signature and will report same to the Compliance Officer.
5. Any correspondence from the Centers for Medicare & Medicaid Services, in regards to a non-routine audit of a federally or state-funded program, received by any department of the County will be copied and promptly forwarded to the Compliance Officer for review and subsequent discussion by the Regulatory Compliance Committee.
6. Program management will immediately notify the Compliance Officer of any exit interviews resulting from non-routine visits, audits, investigations, or surveys by any regulatory agency or authority. Results (oral or written) of any visits, audits, investigations, or surveys will be forwarded to the Compliance Officer promptly upon receipt by County personnel.
7. The Compliance Officer will be responsible to periodically, but not less than semi-annually, report to the Board of Supervisors on the general status of compliance program. Such reports will include a status report of accomplishment of the Annual Compliance Workplan, and a summary of the outcome of compliance auditing and monitoring as well as the corrective actions taken.