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**TOPIC: COMPLIANCE, CONDUCTING INTERNAL AUDITS**

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**PURPOSE:** PCC Community Wellness Center will periodically conduct self-audits to determine whether it is operating in compliance with legal, regulatory, and other applicable requirements, as well as with its written standards and policies and procedures and to assess the effectiveness of its Compliance Program.

**LEVEL OF RESPONSIBILITIES:** Corporate Compliance Officer

**POLICY:** As part of its efforts to implement an effective Compliance Program, PCC Community Wellness Center will periodically conduct self-audits of its operation, including its coding and billing practices and its written policies and procedures, to ascertain problems and weaknesses in its operations and to measure the effectiveness of its Compliance Program.

**PROCEDURE:**

1. The Compliance Officer will designate members of PCC's Compliance Committee, clinical, and administrative staff, and/or will retain outside auditing personnel to conduct periodic self-audits of its day-to-day operations, focusing their audits on PCC's risk areas. Persons conducting the audits should have knowledge of the laws, regulations, and other requirements pertaining to the audited practices and be familiar with their application. Audits should be adequately staffed to ensure accurate and complete results. Self-audits conducted by Health Center will include, but not be limited to, a review of the following areas:
  - Coding and billing;
  - Written policies and procedures;
  - Compliance Program; and
  - Other clinical and/or business practice areas that merit concern as identified by the Compliance Officer based on guidance from, the Department of Health and Human Services, Office of Inspection General, and/or other Federal and/or State regulatory and enforcement agencies, prior audits, accreditation reviews, and other assessments.
2. Self-audits will be conducted at least once each year under the direction of the Corporate Compliance Officer.
3. Designated auditor(s) conducting a self-audit pursuant to this policy and procedure will, at the time of the audit, prepare written documentation of the audit activities performed, including the area being audited; the purpose of the audit; the audit start and end date; the persons conducting the audit; the selected audit methodology; the sample size; the results of the audit; and, recommended corrective/preventive action, if any.
4. Designated auditor(s) will report their audit findings to the Compliance Officer.

5. The Compliance Officer, with the assistance of the audit staff, will oversee and, as appropriate, participate in the audit functions performed pursuant to this policy and procedure and, for each such audit, will promptly review the audit results. The Compliance Officer will determine any follow-up needed. The Compliance Officer will prepare a report for PCC's CEO and the PI and Compliance Committee of the Board on the audit's findings and on the status of any follow-up corrective and/or preventive measures.

Original: 2/13