





AUDIT STATUS	Currently Auditing (W = .10)	Availability of Data (W = .25)	Relationship Building Need (W = .15)	Audit Risk (W = .50)	Combined Audit Priority	Comments
AUDIT AREA						
Compliance						
Identify single day stays and subsequent re-admissions						
Identify inappropriate unbundling of lab tests						
Identify frequent use of high risk organizations						
Match OIG-excluded providers list with vendor, employee master files						
Identify upcoding						
Analyze patient data access logs to identify possible HIPAA risks/violations						
Compliance TOTALS:					0.00	
Compliance AVERAGES:					0.00	
Vendor Management						
Identify duplicate vendors on vendor master file (ACL, GB)						
Identify vendors with missing address (GB)						
Compare speed and accuracy of delivery by product and vendor						
Match stock receipts with vendor ledger and report variances						
Audit receipt and ordering by selective reports by vendor, date, etc.						
Compare vendor performance by summarizing item delivery and quality						
Extract pricing and receipt quantity variations by vendor and purchase order						
Identify unused vendors						
Match vendor names/addresses/tax IDs to payroll or HR records for employees (ACL, GB)						
Summarize large invoices without purchase orders, by amount, vendor, etc.						
Vendor Management TOTALS:					0.00	
Vendor Management AVERAGES:					0.00	
Purchase Order Management						
Eliminate stale purchase orders by analyzing and reporting on partial receipts						
Identify duplicate purchase orders or receipts without purchase orders						
Isolate purchase order types (blanket, release, drop-ship) for review of approval process.						
Reconcile receipts by comparing accrued payables to received items						
Report on best purchasing performance by various locations						
Review adherence to bidding procedures (GB)						
Review purchase orders for appropriate approval levels (GB)						
Purchase Order Management TOTALS:					0.00	
Purchase Order Management AVERAGES:					0.00	
Charges						
Identify charges posted outside of proper GL period						
Identify duplicate charges on patient bills						
Identify invalid or high-dollar charges						
Identify late charges by department, by month, etc.						
Identify lost charges; match supplies used to supplies billed						
Match procedure codes (chargemaster codes) to appropriate billed charges.						
covered within the charge amount (ie pharmacy and lab).						
Charges TOTALS:					0.00	

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Charges AVERAGES:					0.00	

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AUDIT AREA						
Patient Billing, Accounts Receivable, and Managed Care						
Recalculate bad debt and contractor allowance reserves						
Age receivables on date-of-service vs. invoice date to recalculate cash flow						
Age service billing dates to assess timely collections and write-offs						
Analyze rejected payments by financial class, procedure code, cost center						
Calculate average days from discharge to bill, bill to payment, by payor or department						
Calculate days in accounts receivable						
Calculate reimbursement percentages by payer						
Compare date-of-service to invoice date to identify opportunities to re-engineer charge processing						
improvements in charge processing						
Determine appropriate level of doubtful accounts reserves						
Determine average billing amount by financial class or cost center						
Determine average number of days from invoice to payment by financial class						
Determine profit margin by DRG, physician, financial class, etc.						
Determine typical billing amount range (stratification) by financial class or cost center						
Evaluate managed care payer performance						
Identify high-dollar accounts						
Identify missed stop-loss payments on managed care accounts						
Identify unbilled accounts						
Identify underpaid managed care accounts						
Report on payer cash payment lag by region						
Report on prompt billing trends/ internal performance						
Summarize and age receivables by financial class, cost center, procedure code						
Support managed care contract negotiations with payment history						
Identify invalid billing codes						
Patient Billing, Accounts Receivable, and Managed Care TOTALS:					0.00	
Patient Billing, Accounts Receivable, and Managed Care AVERAGES:					0.00	
Accounting						
Review cash reconciliation documentation (GB)						
Review deposit frequency (GB)						
Accounting TOTALS:					0.00	
Accounting AVERAGES:					0.00	
Materials Management/Inventory						
Divide inventory into classes and compare percent investment						
Identify duplicate supply items on inventory master						
Identify items with yearly volume under on-hand quantity						
Identify obsolete inventory by sorted turnover analysis						
Identify starting and ending period balances by class or group						
Isolate and analyze high value transactions by value, group, etc.						
Physical inventory variance analysis						
Profile supply usage by month, by department, etc.						

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AUDIT AREA						
Report on stock and high value balances using any selection criteria						
Statistically analyze usage and ordering to improve turnover						
Summarize and stratify turnover by stock item in any order						
Identify inventory quantity errors						
Materials Management/Inventory TOTALS:					0.00	
Materials Management/Inventory AVERAGES:					0.00	

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AUDIT AREA						
Clinical Subsystems						
Compare patient visit data on lab/radiology systems to patient master						
Identify pricing discrepancies between master and subsystems						
company						
Match service dates to member eligibility dates						
Stratify unused treatment codes by physician, department, location, etc.						
Clinical Subsystems TOTALS:					0.00	
Clinical Subsystems AVERAGES:					0.00	
Information Systems/Security						
Compare authentication/authorization files to employee files to identify terminated employees						
Identify corrupt data fields						
Identify duplicate records						
duties (including I.S. employees)						
Proactively monitor user access in clinical systems (JM)						
Compare system access to physical security logs						
Monitor application access controls (JM)						
Monitor system administrator accounts (JM)						
Analysis of IT expenses (hardware, software, services, etc.) (JM)						
Independently monitor key IT automated risk indicators (JM)						
Information Systems/Security TOTALS:					0.00	
Information Systems/Security AVERAGES:					0.00	
Medical Claims						
Analyze timeliness of claims payments by comparing claim date, date claim received, and date claim paid						
Highlight indicators of fraudulent claims practices						
Medical Claims TOTALS:					0.00	
Medical Claims AVERAGES:					0.00	
Salaries & Payroll						
Analyze productivity – hours of patient care, etc.						
Compare and summarize costs for special pay, overtime, premium, etc.						
Compare wage and salary rates to approved ranges						
Extract all payroll checks where the gross dollar amount exceeds set amount						
Identify changes in exemptions, gross pay, hourly rates, salary amounts, etc.						
Compare W-2 (all boxes) to year end final pay check						
Identify false/invalid/duplicate Social Security numbers						
Identify fictitious employees by comparing a HR employee list to payroll transaction files (GB)						
Analyze benefits deduction data by employee in payroll file to identify fraudulent employees (GB)						
Identify overtime abuses						
Report entries against authorization records for new or terminated employees						
Review highly paid employees						
Summarize payroll distributions for reconciliation to general ledger						
Identify multiple payroll deposits to the same bank account						

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AUDIT AREA						
taken PTO (GB)						
Salaries & Payroll TOTALS:					0.00	
Salaries & Payroll AVERAGES:					0.00	

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AUDIT AREA						
Physicians						
Determine physician contract compliance						
Evaluate physician practice history by patient type, payer, etc.						
Report on incomplete physician profiling information						
Test physicians for current accreditation and credentialing.						
Physicians TOTALS:					0.00	
Physicians AVERAGES:					0.00	
Accounts Payable						
Calculate average days to pay invoices						
Calculate days in accounts payable						
Create activity summary for suppliers with duplicate products						
Determine frequency of non-purchase order check requests						
Evaluate purchasing contract compliance						
Monitor actual costs to contract terms (GB)						
Extract invoices posted with duplicate purchase order numbers						
Find duplicate invoice payments (ACL, GB)						
Find freight and tax overcharges						
Identify cash discounts not taken/ lost vendor discounts (ACL, GB)						
Isolate vendor unit price variances by product, over time						
List missing accounts payable check numbers						
Match patient refund payments to accounts receivable records						
Review 1099 compliance						
Review allocation of sales tax to ensure appropriateness/ reimbursement (GB)						
Review recurring monthly expenses and compare to posted/paid invoices						
duplicates (GB)						
Accounts Payable TOTALS:					0.00	
Accounts Payable AVERAGES:					0.00	
Marketing						
Compare patient ordering histories to patient demographic information for accuracy						
Develop patient statistics by zip codes or other demographic data						
Identify profitable segments of patient population for advertising focus						
Report on incomplete or miscoded patient demographic information						
Marketing TOTALS:					0.00	
Marketing AVERAGES:					0.00	