



Advocates Policy #: C13
Effective Date: 6/1/2023
Reviewed: 5/31/24-No Changes
5/6/25-No Changes
5/6/26-No Changes
Revised: NA
Supersedes: C06

Corporate Compliance: Tracking, Monitoring and Auditing

Purpose:

Advocates (sometimes referred to as “organization” or “the organization”) developed and implemented a Compliance Program, in part, to establish 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 tracking, monitoring, and auditing to promote compliance and assist in the reduction of identified risk areas.

Advocates recognizes the need for internal controls but also realizes that resources are limited. Therefore, this policy focuses on the organization’s resources to track, monitor, and audit risk areas effectively and efficiently.

Regulatory/Additional Authority:

Social Service Law 363-D
18 NYCRR Part 521

Scope:

Leadership Team
Compliance Team
Department Directors

Responsible Employee (Title) and/or Department:

The Compliance Officer (Director of Compliance, Quality & Incident Management) or their designee.

Definitions:

Affected Individuals – Leadership Team, Compliance Team and Department Directors

Policy

It is the Policy of Advocates to conduct ongoing tracking, monitoring, and auditing of identified risk areas related to compliance including but not limited to billing/payment, fiscal management, and service provision. It is the responsibility of the entire Leadership Team to ensure that ongoing tracking, monitoring, and auditing is properly executed and documented.

It is the Policy of Advocates to analyze and trend the results of all audits (both internal and external) on a regular basis to ensure that the organization’s Compliance Program is effective.

Procedures

1. On an annual basis, the Compliance Officer, in conjunction with the Compliance, Quality, Leadership Team Subcommittee, and the Compliance Committee, will determine the scope and format of routine audits of Advocates' operations based on the organization's identified risks. The Compliance Officer will include all scheduled audits on a work plan that is shared with the Compliance Committee and the Board of Directors.
2. Each Advocates' program or department will monitor its compliance with applicable regulations and quality measures on an ongoing basis. Department Directors are responsible for identifying the potential need for internal auditing of specific issues under their oversight and communicating these needs to the Compliance Officer, who will confer with the Compliance, Quality, Leadership Team Subcommittee, and the Compliance Committee to consider adding the need to the work plan.
3. The Compliance Officer will recommend and facilitate tracking, monitoring, and auditing of the identified risk areas related to compliance with laws and regulations, as well as the organization's policies, procedures, and Standards of Conduct. (Risk areas may be identified through the regular course of business, external alerts, external audits or reviews, or internal reporting channels.)
4. The Compliance Officer will be responsible for oversight of Advocates' internal auditing system and is authorized to delegate auditing duties to other Advocates' personnel as necessary and appropriate.
5. The Compliance Officer will conduct and/or oversee compliance audits and reviews with assistance from Compliance Team members and other Advocates' personnel with the requisite skills to carry out the audit. Whenever feasible, the Compliance Officer will seek to have audits conducted by employees who are not involved in the delivery of services subject to the audit.
6. The Compliance Officer will collaborate with the Chief Financial Officer to facilitate all audits and reviews of financial processes or systems to ensure that internal controls are in place so that:
 - Generally Accepted Accounting Principles (GAAP) are followed; and
 - Federal, State, and local laws, regulations, and requirements are met.
7. The Compliance Officer will collaborate with the Leadership Team to facilitate all audits of operational and programmatic issues.
8. The ongoing tracking, monitoring, and auditing will serve to evaluate, at minimum, the following risk areas:
 - Billings;
 - Payments;
 - Ordered services;
 - Medical necessity;
 - Quality of care;
 - Governance;
 - Mandatory reporting;
 - Credentialing;
 - Contractor, subcontractor, agent, or independent contract oversight;

- Review of contracts and relationships with contractors, specifically those with substantive exposure to government enforcement actions;
 - Review of documentation and billing relating to claims made to Federal, State, and third-party payers for reimbursement;
 - Compliance training and education;
 - Effectiveness of the Compliance Program; and
 - Other risk areas that are or should reasonably be identified by the organization through its organizational experience.
9. Tracking, monitoring, and auditing will examine the organization's compliance with Federal and State Laws, regulations, and requirements, through record and documentation reviews to support claims for reimbursement.
 10. Tracking, monitoring, and auditing activities will be ongoing and may be conducted on a daily, weekly, monthly, quarterly, or annual basis depending on the risk area being addressed.
 11. Documentation of all internal audit and review results will be forwarded to the Compliance Officer and respective department directors as immediately as practicable from the end of the review/audit cycle.
 12. As immediately as practicable from receipt of the report of review/audit findings, the department director will contact the Compliance Officer or their designee to collaborate on any necessary corrective measures. The department director is responsible for ensuring the corrective measures are implemented and monitored for effectiveness.
 13. Thirty (30) days following the implementation of corrective measures, the Compliance Officer or their designee will verify and document that corrective actions were completed and effective in reducing the likelihood of recurrence of the deficiencies.
 14. The Compliance Officer's designee will report to the Compliance Officer on identification, implementation, verification and effectiveness of corrective measures throughout the process.
 15. The results of all internal tracking, monitoring, and auditing activities, including records reviewed, audit results, and corrective actions, will be recorded and maintained by the Compliance Officer.
 16. Should non-compliance be detected during routine internal tracking and monitoring activities, the Compliance Officer will ensure a thorough investigation is conducted in accordance with organization policy.
 17. When any Advocates' department receives communication from any regulatory agency charged with administering a federally- or state-funded program, a copy will be promptly forwarded to the Compliance Officer for review and subsequent discussion by the Compliance, Quality, Leadership Team Subcommittee, and the Compliance Committee.
 18. Department Directors will immediately notify the Compliance Officer of any visits, audits, investigations, or surveys by any regulatory agency or authority. The Compliance Officer will be promptly notified of the results (whether oral or written) of any visits, audits, investigations, or surveys.

19. The Compliance Officer will be responsible for reporting to the Compliance Committee on the general status of all audits and reviews, the outcome of compliance tracking, monitoring, and auditing and the corrective actions taken. The reporting will occur at the first regularly scheduled Compliance meeting after the conclusion of the audit or review.
20. The Compliance Officer will be responsible for reporting the results of tracking, monitoring, and auditing activities and corrective actions at least annually to the Board of Directors. The report will also include identified trends, an assessment of any compliance risks to the organization, and an evaluation of the effectiveness of Advocates' Compliance Program.
21. At least annually, the Compliance Officer will benchmark audit results and compare results of similar audits to determine whether improvement is occurring.
22. On an annual basis, the Compliance Officer, in collaboration with the Compliance, Quality, Leadership Team Subcommittee and the Compliance Committee, will conduct a review to monitor the effectiveness of the Compliance Program, Compliance Program Policies and Procedures, and the Standards of Conduct to determine:
 - a) Whether such written policies, procedures, and Standards of Conduct have been implemented;
 - b) Whether Affected Individuals are following the policies, procedures, and Standards of Conduct;
 - c) Whether such policies, procedures, and Standards of Conduct are effective; and
 - d) Whether any updates are required.

The Compliance Officer will provide a report of this review to the Compliance Committee and the Board of Directors.

Sanction Statement:

Non-compliance with this policy may result in disciplinary action, up to and including termination.

Compliance Statement:

As part of its ongoing Compliance Program review and improvement process, Advocates will review this policy at least annually and as needed to respond to changes in laws or regulations and to determine if this policy:

- Has been implemented.
- Is being followed.
- Is effective.
- Needs to be updated.

Record Retention Statement:

ADVOCATES will retain this policy and all subsequent revisions, and any related documentation will be retained for a period of, at minimum, six years.