

ISSUE DATE: March 28, 2023
EFFECTIVE DATE: May 18, 2023
REVISION DATE: XX/XX/XX

RECOMMENDER: Sarah Begeal LCSW DATE: 5/18/23
Sarah Begeal, Deputy Director of Community Services

ADMINISTRATIVE APPROVAL: Lori Morgan LCSW DATE: 5/28/23
Lori Morgan, Director of Community Services

COMMUNITY SERVICES BOARD APPROVAL: John Bezirganiari MD DATE: 5/18/23
John Bezirganiari, Medical Director &
Community Services Board Chair

REASON: Update to the 18 NYCRR Part 521 Regulations AND;
Amendments of the New York State Social Service Law Section 363-D

Policy and Procedure: Corporate Compliance
Topic: Auditing and Monitoring

Purpose:

TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE (sometimes referred to as "TCDMH" or "TCMH") 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 audits and/or other evaluation techniques to monitor compliance and assist in the reduction of identified risk areas.

TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE recognizes the need for internal controls, but also realizes that resources are limited. Therefore, this policy focuses on the Tioga County Department of Mental Hygiene's resources to effectively and efficiently audit and monitor risk areas.

For purposes of this Policy, the term "Affected Individuals" includes all employees, contractors, subcontractors, independent contractors, student interns, volunteers, supervisors, senior administrators, including the Compliance Officer, Director of Community Services and Community Services Board members.

Policy:

It is the Policy of TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE to 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. It is the responsibility of the entire Management Team to ensure that ongoing auditing and monitoring is properly executed, documented, and evidenced.

It is the Policy of TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE to analyze and trend the results of all audits (both internal and external) on a regular basis to ensure that the Tioga County Department of Mental Hygiene's Compliance Program is effective.

Regulatory Reference:

Social Service Law 363-D
18 NYCRR Part 521

Procedures:

1. On an annual basis, the Compliance Officer, in conjunction with the Director of Community Services, Senior Management, and Compliance Committee, will determine the scope and format of routine audits of TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE's operations based on a Tioga County Department of Mental Hygiene risk assessment. The Compliance Officer will include all scheduled audits on a work plan or audit plan that is shared with the Compliance Committee and the Community Services Board.
2. Each TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE program will conduct a review of its compliance with applicable regulations and quality measures on a[n] annual basis at minimum. Senior Management staff shall be responsible for identifying needs for internal auditing of specific issues under their oversight. This should occur at least annually as a part of the Tioga County Department of Mental Hygiene's risk assessment and for consideration into the annual work plan and audit plan.
3. 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 the TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE'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 the TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE's internal auditing system and is authorized to delegate auditing duties to other Tioga County Department of Mental Hygiene personnel, accountants, consultants, and attorneys, as necessary and appropriate.
5. The Compliance Officer will conduct and/or oversee compliance audits and reviews with assistance from Management staff and/or Quality Assurance/Internal Audit staff with the requisite skills to carry out the audit. Whenever feasible, the Compliance Officer will seek to have audits conducted by TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE employees who are not involved in the delivery of services subject to the audit.
6. The Compliance Officer will facilitate all audits of financial processes or systems with the Director of Administrative Services. The audits will serve 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 facilitate all audits of operational and programmatic issues with TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE's Director of Community Services and Senior Management.
8. The ongoing auditing and monitoring 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 Tioga County Department of Mental Hygiene through its organizational experience.
9. The audits and reviews will examine the TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE'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.
 10. The Compliance Officer will review and approve the sample size and sample criteria prior to each audit unless the detail is included in the annual audit plan or work plan.
 11. All audit and review tools used will be standardized throughout the TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE and approved by the Director of Community Services and Corporate Compliance Officer.
 12. A written report of all internal audit and review results will be forwarded to the Compliance Officer and respective department or division director within seven (7) business days from the completion of the review or audit. Within 10 business days from the receipt of the written report of findings, the department or division director will submit a written Plan of Corrective Action to the Compliance Officer for review. The department head or director is responsible for ensuring that corrective measures are implemented and monitored for effectiveness.
 13. The Compliance Officer will determine the timeframe for a post-audit review. The objective of the post-audit review is to ensure that corrective actions were completed and effective in preventing any recurrences of the deficiencies.
 14. The results of all internal auditing and monitoring activities, including records reviewed, audit results, and corrective actions, will be recorded and maintained by the Compliance Officer.
 15. Should non-compliance be detected during routine internal monitoring and activities, the Compliance Officer will ensure a thorough investigation in accordance with the Reporting and Investigation of Compliance Concerns Policy.
 16. Any correspondence from any regulatory agency charged with administering a federally- or state-funded program received by any department of the TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE will be copied and promptly forwarded to the Compliance Officer for review and subsequent discussion by the Compliance Committee.

17. Program management will immediately notify the Compliance Officer of any visits, audits, investigations, or surveys by any regulatory agency or authority. Results (whether oral or written) of any visits, audits, investigations, or surveys will be forwarded to the Compliance Officer promptly upon receipt by TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE personnel.
18. 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 auditing and monitoring, and the corrective actions taken. The reporting will occur at the first regularly scheduled Compliance meeting after the conclusion of the audit or review.
19. The Compliance Officer will be responsible for reporting the results of auditing and monitoring activities and corrective actions at least annually to the Community Services Board. The report will also include monitoring of trends, an assessment of any compliance risks to the TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE, and an evaluation of the effectiveness of the TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE's Compliance Program.
20. At least annually, the Compliance Officer will benchmark audit results and compare results of similar audits to determine whether improvement is occurring.
21. On an annual basis, the Compliance Officer, in collaboration with 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 auditing and monitoring process in its Compliance Program, TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE will review this policy based on changes in the law or regulations, as TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE's practices change, and, at minimum, on an annual basis. Additionally, this policy will be tested for effectiveness on an annual basis or more frequently as identified in accordance with TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE's Compliance Program. Testing will include but is not limited to ensuring that the policy is appropriately followed; the policy is effective; the policy has been disseminated to all Affected Individuals, as well as notified of any updates or changes.

Tracking of the criteria above and results of this testing will be completed by the Compliance Officer, or designee. Additionally, results will be reported to the Compliance Committee and Governing Body on a regular basis.

Record Retention Statement:

TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE will retain this policy and all subsequent revisions, and any related documentation will be retained for a period of, at minimum, six years.