



Department of Health  
HCRA Compliance Audit

*Audit Milestones and  
Reviewee Responsibilities*

May 8, 2008

**Prepared by:**  
KPMG

ADVISORY SERVICES

**Department of Health – HCRA Compliance Audits  
Audit Milestones and Reviewee Responsibilities**

<b>Milestones and Timelines for Review of 1 Year</b>			
<b>Timeline</b>	<b>Phase</b>	<b>Description</b>	<b>Reviewee Responsibilities</b>
<b>Day 1</b>	<b>Pre-Fieldwork Planning</b>	KPMG sends letter, questionnaire, and data requests to reviewee. The reviewee will have 20 business days to compile data requests, ask questions, and prepare documentation. KPMG will schedule onsite time for the entrance conference.	<ul style="list-style-type: none"> <li>• Assign Audit Liaison</li> <li>• Assemble electronic data files per “blue prints” provided as part of the questionnaire process (see page 20)</li> <li>• Provide supporting documentation on how patients, members, and/or claims are flagged</li> <li>• Assemble reconciliations requested as explained in the questionnaire (see page 11)</li> <li>• Assemble supporting documentation for prior period adjustments</li> <li>• Coordinate interviews with applicable process owners (see page 7)</li> </ul>
<b>Day 16</b>	<b>Questionnaire Submission</b>	Reviewee’s completed questionnaire due to KPMG.	<ul style="list-style-type: none"> <li>• The reviewee submits a completed electronic version of the questionnaire.</li> </ul>
<b>Day 21</b>	<b>Entrance Conference/ Data Receipt/ Fieldwork Begins</b>	On Day 21, an Entrance Conference will be held, and the years’ worth of data is due. Fieldwork begins on Day 21, and KPMG will be onsite at this time conducting interviews and reviewing documentation.	<ul style="list-style-type: none"> <li>• Provide KPMG with data/documentation requested</li> <li>• Review supporting documentation, electronic data files as well as the responses to the questionnaire</li> <li>• Participate in interview process</li> <li>• Provide timely responses to interview questions</li> <li>• Review meeting minutes and/or weekly status tracker</li> </ul>

**Department of Health – HCRA Compliance Audits  
Audit Milestones and Reviewee Responsibilities**

<b>Milestones and Timelines for Review of 1 Year</b>			
<b>Timeline</b>	<b>Phase</b>	<b>Description</b>	<b>Reviewee Responsibilities</b>
<b>Day 21</b>	<b>Data and Information Request Representation Letter due</b>	Letter indicating that all documentation and data provided to this point is complete, accurate and in accordance with the instructions in KPMG’s questionnaire	<ul style="list-style-type: none"> <li>Using the KPMG provided letter please sign and provide to KPMG at the entrance conference</li> </ul>
<b>Day 26</b>	<b>Fieldwork – Resolution of Data Issues</b>	KPMG will resolve data follow up questions and confirm if alternative procedures are required. Testing commences at this point.	<ul style="list-style-type: none"> <li>To the extent alternative procedures are required the Audit Liaison will provide timely response to the additional data request(s)</li> <li>Respond timely to follow-up questions</li> </ul>
<b>Day 51</b>	<b>Testing Results Sent to Reviewee</b>	KPMG will send test results to the reviewee for their review and response. KPMG, DOH and the reviewee will conference call to discuss the draft findings and next steps. The reviewee will have 15 business days to formulate and document their response to KPMG’s results.	<ul style="list-style-type: none"> <li>Review KPMG test results</li> <li>Prepare supporting evidence for disputed results</li> <li>Review weekly status tracker</li> </ul>
<b>Day 66</b>	<b>Review of Responses to Test Results</b>	Reviewee responses and supporting documentation are due to KPMG. KPMG to review responses and discuss with DOH.	<ul style="list-style-type: none"> <li>Submit responses to test results to KPMG Project Manager</li> <li>Respond to any additional requests or questions regarding the reviewee responses</li> </ul>

**Department of Health – HCRA Compliance Audits  
Audit Milestones and Reviewee Responsibilities**

<b>Milestones and Timelines for Review of 1 Year</b>			
<b>Timeline</b>	<b>Phase</b>	<b>Description</b>	<b>Reviewee Responsibilities</b>
<b>Day 76</b>	<b>Data Exceptions Conference</b>	KPMG, the reviewee and DOH will engage in a conference call to discuss outstanding issues. The reviewee will be notified of the outcome of the response review, and will be given next steps. It should be noted that once this process has been completed, the results of the testing are final.	<ul style="list-style-type: none"> <li>Respond to any additional requests or questions regarding the reviewee responses by DOH or KPMG.</li> </ul>
<b>Day 81</b>	<b>Extrapolation Process</b>	As a result of the Data Exceptions Conference, KPMG will send the results of the responses and data exceptions conference to its statistician for extrapolation. It should be noted that once this process has been completed, the results of the testing are final.	N/A
<b>Day 96</b>	<b>DOH Reviews Draft Report</b>	KPMG to submit the draft report to DOH. DOH to have 5 business days for report review.	N/A
<b>Day 101</b>	<b>KPMG Draft Report Revisions</b>	DOH comments on report due to KPMG	N/A

**Department of Health – HCRA Compliance Audits  
Audit Milestones and Reviewee Responsibilities**

<b>Milestones and Timelines for Review of 1 Year</b>			
<b>Timeline</b>	<b>Phase</b>	<b>Description</b>	<b>Reviewee Responsibilities</b>
<b>Day 106</b>	<b>Formal Response to Report</b>	KPMG to send final report to reviewee for their formal response. The reviewee to have 10 business days to formally respond to KPMG’s report, which will be included as part of the final report.	<ul style="list-style-type: none"> <li>• Prepare formal response to the report to be included in the final report</li> </ul>
<b>Day 116</b>	<b>KPMG Response to Report</b>	Reviewee’s formal response due to KPMG.	<ul style="list-style-type: none"> <li>• Submit final responses to the report to KPMG.</li> </ul>
<b>Day 126</b>	<b>Final Report</b>	KPMG to submit final report with reviewee responses attached.	N/A

**Department of Health – HCRA Compliance Audits  
Audit Milestones and Reviewee Responsibilities**

<b>Milestones and Timelines for Review of 2 Years</b>			
<b>Timeline</b>	<b>Phase</b>	<b>Description</b>	<b>Reviewee Responsibilities</b>
<b>Day 1</b>	<b>Pre-Fieldwork Planning</b>	KPMG sends letter, questionnaire, and data requests to reviewee. The reviewee will have 20 business days to compile data requests, ask questions, and prepare documentation. KPMG will schedule onsite time for the entrance conference.	<ul style="list-style-type: none"> <li>• Assign Audit Liaison</li> <li>• Assemble electronic data files per “blue prints” provided as part of the questionnaire process (see page 20)</li> <li>• Provide supporting documentation on how patients, members, and/or claims are flagged</li> <li>• Assemble reconciliations requested as explained in the questionnaire (see page 11)</li> <li>• Assemble supporting documentation for prior period adjustments</li> <li>• Coordinate interviews with applicable process owners (see page 7)</li> </ul>
<b>Day 16</b>	<b>Questionnaire Submission</b>	Reviewee’s completed questionnaire due to KPMG.	<ul style="list-style-type: none"> <li>• The reviewee submits a completed electronic version of the questionnaire.</li> </ul>

**Department of Health – HCRA Compliance Audits  
Audit Milestones and Reviewee Responsibilities**

<b>Milestones and Timelines for Review of 2 Years</b>			
<b>Timeline</b>	<b>Phase</b>	<b>Description</b>	<b>Reviewee Responsibilities</b>
<b>Day 21- Day 26</b>	<b>Entrance Conference/ Data Receipt/ Fieldwork Begins</b>	On Day 21, an Entrance Conference will be held, and at least one years' worth of data is due. The additional year will be due the following week. The last day to submit requested data and documentation to KPMG is Day 26. Fieldwork begins on Day 21, and KPMG will be onsite at this time conducting interviews and reviewing documentation.	<ul style="list-style-type: none"> <li>• Provide KPMG with data/documentation requested</li> <li>• Review supporting documentation, electronic data files as well as the responses to the questionnaire</li> <li>• Participate in interview process</li> <li>• Provide timely responses to interview questions</li> <li>• Review meeting minutes and/or weekly status tracker</li> </ul>
<b>Day 21</b>	<b>Data and Information Request Representation Letter due</b>	Letter indicating that all documentation and data provided to this point is complete, accurate and in accordance with the instructions in KPMG's questionnaire	<ul style="list-style-type: none"> <li>• Using the KPMG provided letter please sign and provide to KPMG at the entrance conference</li> </ul>
<b>Day 31</b>	<b>Fieldwork – Resolution of Data Issues</b>	KPMG will resolve data follow up questions and confirm if alternative procedures are required. Testing commences at this point.	<ul style="list-style-type: none"> <li>• To the extent alternative procedures are required the Audit Liaison will provide timely response to the additional data request(s)</li> <li>• Respond timely to follow-up questions</li> </ul>
<b>Day 56</b>	<b>Testing Results Sent to Reviewee</b>	KPMG will send test results to the reviewee for their review and response. KPMG, DOH and the reviewee will conference call to discuss the draft findings and next steps. The reviewee will have 20 business days to formulate and document their response to KPMG's results.	<ul style="list-style-type: none"> <li>• Review KPMG test results</li> <li>• Prepare supporting evidence for disputed results</li> <li>• Review weekly status tracker</li> </ul>

**Department of Health – HCRA Compliance Audits  
Audit Milestones and Reviewee Responsibilities**

<b>Milestones and Timelines for Review of 2 Years</b>			
<b>Timeline</b>	<b>Phase</b>	<b>Description</b>	<b>Reviewee Responsibilities</b>
<b>Day 76</b>	<b>Review of Responses to Test Results</b>	Reviewee responses and supporting documentation are due to KPMG. KPMG to review responses and discuss with DOH.	<ul style="list-style-type: none"> <li>• Submit responses to test results to KPMG Project Manager</li> <li>• Respond to any additional requests or questions regarding the reviewee responses</li> </ul>
<b>Day 91</b>	<b>Data Exceptions Conference</b>	KPMG, the reviewee and DOH will engage in a conference call to discuss outstanding issues. The reviewee will be notified of the outcome of the response review, and will be given next steps. It should be noted that once this process has been completed, the results of the testing are final.	<ul style="list-style-type: none"> <li>• Respond to any additional requests or questions regarding the reviewee responses by DOH or KPMG.</li> </ul>
<b>Day 96</b>	<b>Extrapolation Process</b>	As a result of the Data Exceptions Conference, KPMG will send the results of the responses and data exceptions conference to its statistician for extrapolation. It should be noted that once this process has been completed, the results of the testing are final.	N/A
<b>Day 111</b>	<b>DOH Reviews Draft Report</b>	KPMG to submit the draft report to DOH. DOH to have 5 business days for report review.	N/A
<b>Day 116</b>	<b>KPMG Draft Report Revisions</b>	DOH comments on report due to KPMG	N/A

**Department of Health – HCRA Compliance Audits  
Audit Milestones and Reviewee Responsibilities**

**Milestones and Timelines for Review of 2 Years**

<b>Timeline</b>	<b>Phase</b>	<b>Description</b>	<b>Reviewee Responsibilities</b>
<b>Day 121</b>	<b>Formal Response to Report</b>	KPMG to send final report to reviewee for their formal response. The reviewee to have 10 business days to formally respond to KPMG’s report, which will be included as part of the final report.	<ul style="list-style-type: none"> <li>• Prepare formal response to the report to be included in the final report</li> </ul>
<b>Day 131</b>	<b>KPMG Response to Report</b>	Reviewee’s formal response due to KPMG.	<ul style="list-style-type: none"> <li>• Submit final responses to the report to KPMG.</li> </ul>
<b>Day 141</b>	<b>Final Report</b>	KPMG to submit final report with reviewee responses attached.	N/A

**Department of Health – HCRA Compliance Audits  
Audit Milestones and Reviewee Responsibilities**

<b>Milestones and Timelines for Review of 3 Years</b>			
<b>Timeline</b>	<b>Phase</b>	<b>Description</b>	<b>Reviewee Responsibilities</b>
<b>Day 1</b>	<b>Pre-Fieldwork Planning</b>	KPMG sends letter, questionnaire, and data requests to reviewee. The reviewee will have 20 business days to compile data requests, ask questions, and prepare documentation. KPMG will schedule onsite time for the entrance conference.	<ul style="list-style-type: none"> <li>• Assign Audit Liaison</li> <li>• Assemble electronic data files per “blue prints” provided as part of the questionnaire process (see page 20)</li> <li>• Provide supporting documentation on how patients, members, and/or claims are flagged</li> <li>• Assemble reconciliations requested as explained in the questionnaire (see page 11)</li> <li>• Assemble supporting documentation for prior period adjustments</li> <li>• Coordinate interviews with applicable process owners (see page 7)</li> </ul>
<b>Day 16</b>	<b>Questionnaire Submission</b>	Reviewee’s completed questionnaire due to KPMG.	<ul style="list-style-type: none"> <li>• The reviewee submits a completed electronic version of the questionnaire.</li> </ul>

**Department of Health – HCRA Compliance Audits  
Audit Milestones and Reviewee Responsibilities**

**Milestones and Timelines for Review of 3 Years**

<b>Timeline</b>	<b>Phase</b>	<b>Description</b>	<b>Reviewee Responsibilities</b>
<b>Day 21- Day 31</b>	<b>Entrance Conference/ Data Receipt/ Fieldwork Begins</b>	On Day 21, an Entrance Conference will be held, and at least one years' worth of data is due. The additional years will be due incrementally in each of the following weeks. The last day to submit requested data and documentation to KPMG is Day 31. Fieldwork begins on Day 21, and KPMG will be onsite at this time conducting interviews and reviewing documentation.	<ul style="list-style-type: none"> <li>• Provide KPMG with data/documentation requested</li> <li>• Review supporting documentation, electronic data files as well as the responses to the questionnaire</li> <li>• Participate in interview process</li> <li>• Provide timely responses to interview questions</li> <li>• Review meeting minutes and/or weekly status tracker</li> </ul>
<b>Day 21</b>	<b>Data and Information Request Representation Letter due</b>	Letter indicating that all documentation and data provided to this point is complete, accurate and in accordance with the instructions in KPMG's questionnaire	<ul style="list-style-type: none"> <li>• Using the KPMG provided letter please sign and provide to KPMG at the entrance conference</li> </ul>
<b>Day 41</b>	<b>Fieldwork – Resolution of Data Issues</b>	KPMG will resolve data follow up questions and confirm if alternative procedures are required. Testing commences at this point.	<ul style="list-style-type: none"> <li>• To the extent alternative procedures are required the Audit Liaison will provide timely response to the additional data request(s)</li> <li>• Respond timely to follow-up questions</li> </ul>

**Department of Health – HCRA Compliance Audits  
Audit Milestones and Reviewee Responsibilities**

<b>Milestones and Timelines for Review of 3 Years</b>			
<b>Timeline</b>	<b>Phase</b>	<b>Description</b>	<b>Reviewee Responsibilities</b>
<b>Day 71</b>	<b>Testing Results Sent to Reviewee</b>	KPMG will send test results to the reviewee for their review and response. KPMG, DOH and the reviewee will conference call to discuss the draft findings and next steps. The reviewee will have 25 business days to formulate and document their response to KPMG's results.	<ul style="list-style-type: none"> <li>• Review KPMG test results</li> <li>• Prepare supporting evidence for disputed results</li> <li>• Review weekly status tracker</li> </ul>
<b>Day 96</b>	<b>Review of Responses to Test Results</b>	Reviewee responses and supporting documentation are due to KPMG. KPMG to review responses and discuss with DOH.	<ul style="list-style-type: none"> <li>• Submit responses to test results to KPMG Project Manager</li> <li>• Respond to any additional requests or questions regarding the reviewee responses</li> </ul>
<b>Day 116</b>	<b>Data Exceptions Conference</b>	KPMG, the reviewee and DOH will engage in a conference call to discuss outstanding issues. The reviewee will be notified of the outcome of the response review, and will be given next steps. It should be noted that once this process has been completed, the results of the testing are final.	<ul style="list-style-type: none"> <li>• Respond to any additional requests or questions regarding the reviewee responses by DOH or KPMG.</li> </ul>
<b>Day 121</b>	<b>Extrapolation Process</b>	As a result of the Data Exceptions Conference, KPMG will send the results of the responses and data exceptions conference to its statistician for extrapolation. It should be noted that once this process has been completed, the results of the testing are final.	N/A

**Department of Health – HCRA Compliance Audits  
Audit Milestones and Reviewee Responsibilities**

<b>Milestones and Timelines for Review of 3 Years</b>			
<b>Timeline</b>	<b>Phase</b>	<b>Description</b>	<b>Reviewee Responsibilities</b>
<b>Day 136</b>	<b>DOH Reviews Draft Report</b>	KPMG to submit the draft report to DOH. DOH to have 5 business days for report review.	N/A
<b>Day 141</b>	<b>KPMG Draft Report Revisions</b>	DOH comments on report due to KPMG	N/A
<b>Day 146</b>	<b>Formal Response to Report</b>	KPMG to send final report to reviewee for their formal response. The reviewee to have 10 business days to formally respond to KPMG’s report, which will be included as part of the final report.	<ul style="list-style-type: none"> <li>• Prepare formal response to the report to be included in the final report</li> </ul>
<b>Day 156</b>	<b>KPMG Response to Report</b>	Reviewee’s formal response due to KPMG.	<ul style="list-style-type: none"> <li>• Submit final responses to the report to KPMG.</li> </ul>
<b>Day 166</b>	<b>Final Report</b>	KPMG to submit final report with reviewee responses attached.	N/A

**Department of Health – HCRA Compliance Audits  
Audit Milestones and Reviewee Responsibilities**

<b>Milestones and Timelines for Review of 4 Years</b>			
<b>Timeline</b>	<b>Phase</b>	<b>Description</b>	<b>Reviewee Responsibilities</b>
<b>Day 1</b>	<b>Pre-Fieldwork Planning</b>	KPMG sends letter, questionnaire, and data requests to reviewee. The reviewee will have 20 business days to compile data requests, ask questions, and prepare documentation. KPMG will schedule onsite time for the entrance conference.	<ul style="list-style-type: none"> <li>• Assign Audit Liaison</li> <li>• Assemble electronic data files per “blue prints” provided as part of the questionnaire process (see page 20)</li> <li>• Provide supporting documentation on how patients, members, and/or claims are flagged</li> <li>• Assemble reconciliations requested as explained in the questionnaire (see page 11)</li> <li>• Assemble supporting documentation for prior period adjustments</li> <li>• Coordinate interviews with applicable process owners (see page 7)</li> </ul>
<b>Day 16</b>	<b>Questionnaire Submission</b>	Reviewee’s completed questionnaire due to KPMG.	<ul style="list-style-type: none"> <li>• The reviewee submits a completed electronic version of the questionnaire.</li> </ul>

**Department of Health – HCRA Compliance Audits  
Audit Milestones and Reviewee Responsibilities**

**Milestones and Timelines for Review of 4 Years**

<b>Timeline</b>	<b>Phase</b>	<b>Description</b>	<b>Reviewee Responsibilities</b>
<b>Day 21- Day 36</b>	<b>Entrance Conference/ Data Receipt/ Fieldwork Begins</b>	On Day 21, an Entrance Conference will be held, and at least one years' worth of data is due. The additional years will be due incrementally in each of the following weeks. The last day to submit requested data and documentation to KPMG is Day 36. Fieldwork begins on Day 21, and KPMG will be onsite at this time conducting interviews and reviewing documentation.	<ul style="list-style-type: none"> <li>• Provide KPMG with data/documentation requested</li> <li>• Review supporting documentation, electronic data files as well as the responses to the questionnaire</li> <li>• Participate in interview process</li> <li>• Provide timely responses to interview questions</li> <li>• Review meeting minutes and/or weekly status tracker</li> </ul>
<b>Day 21</b>	<b>Data and Information Request Representation Letter due</b>	Letter indicating that all documentation and data provided to this point is complete, accurate and in accordance with the instructions in KPMG's questionnaire	<ul style="list-style-type: none"> <li>• Using the KPMG provided letter please sign and provide to KPMG at the entrance conference</li> </ul>
<b>Day 46</b>	<b>Fieldwork – Resolution of Data Issues</b>	KPMG will resolve data follow up questions and confirm if alternative procedures are required. Testing commences at this point.	<ul style="list-style-type: none"> <li>• To the extent alternative procedures are required the Audit Liaison will provide timely response to the additional data request(s)</li> <li>• Respond timely to follow-up questions</li> </ul>

**Department of Health – HCRA Compliance Audits  
Audit Milestones and Reviewee Responsibilities**

<b>Milestones and Timelines for Review of 4 Years</b>			
<b>Timeline</b>	<b>Phase</b>	<b>Description</b>	<b>Reviewee Responsibilities</b>
<b>Day 81</b>	<b>Testing Results Sent to Reviewee</b>	KPMG will send test results to the reviewee for their review and response. KPMG, DOH and the reviewee will conference call to discuss the draft findings and next steps. The reviewee will have 30 business days to formulate and document their response to KPMG's results.	<ul style="list-style-type: none"> <li>• Review KPMG test results</li> <li>• Prepare supporting evidence for disputed results</li> <li>• Review weekly status tracker</li> </ul>
<b>Day 111</b>	<b>Review of Responses to Test Results</b>	Reviewee responses and supporting documentation are due to KPMG. KPMG to review responses and discuss with DOH.	<ul style="list-style-type: none"> <li>• Submit responses to test results to KPMG Project Manager</li> <li>• Respond to any additional requests or questions regarding the reviewee responses</li> </ul>
<b>Day 136</b>	<b>Data Exceptions Conference</b>	KPMG, the reviewee and DOH will engage in a conference call to discuss outstanding issues. The reviewee will be notified of the outcome of the response review, and will be given next steps. It should be noted that once this process has been completed, the results of the testing are final.	<ul style="list-style-type: none"> <li>• Respond to any additional requests or questions regarding the reviewee responses by DOH or KPMG.</li> </ul>
<b>Day 141</b>	<b>Extrapolation Process</b>	As a result of the Data Exceptions Conference, KPMG will send the results of the responses and data exceptions conference to its statistician for extrapolation. It should be noted that once this process has been completed, the results of the testing are final.	N/A

**Department of Health – HCRA Compliance Audits  
Audit Milestones and Reviewee Responsibilities**

<b>Milestones and Timelines for Review of 4 Years</b>			
<b>Timeline</b>	<b>Phase</b>	<b>Description</b>	<b>Reviewee Responsibilities</b>
<b>Day 156</b>	<b>DOH Reviews Draft Report</b>	KPMG to submit the draft report to DOH. DOH to have 5 business days for report review.	N/A
<b>Day 161</b>	<b>KPMG Draft Report Revisions</b>	DOH comments on report due to KPMG	N/A
<b>Day 166</b>	<b>Formal Response to Report</b>	KPMG to send final report to reviewee for their formal response. The reviewee to have 10 business days to formally respond to KPMG’s report, which will be included as part of the final report.	<ul style="list-style-type: none"> <li>• Prepare formal response to the report to be included in the final report</li> </ul>
<b>Day 176</b>	<b>KPMG Response to Report</b>	Reviewee’s formal response due to KPMG.	<ul style="list-style-type: none"> <li>• Submit final responses to the report to KPMG.</li> </ul>
<b>Day 186</b>	<b>Final Report</b>	KPMG to submit final report with reviewee responses attached.	N/A

**Department of Health – HCRA Compliance Audits  
Audit Milestones and Reviewee Responsibilities**

<b>Milestones and Timelines for Review of 5 Years</b>			
<b>Timeline</b>	<b>Phase</b>	<b>Description</b>	<b>Reviewee Responsibilities</b>
<b>Day 1</b>	<b>Pre-Fieldwork Planning</b>	KPMG sends letter, questionnaire, and data requests to reviewee. The reviewee will have 20 business days to compile data requests, ask questions, and prepare documentation. KPMG will schedule onsite time for the entrance conference.	<ul style="list-style-type: none"> <li>• Assign Audit Liaison</li> <li>• Assemble electronic data files per “blue prints” provided as part of the questionnaire process (see page 20)</li> <li>• Provide supporting documentation on how patients, members, and/or claims are flagged</li> <li>• Assemble reconciliations requested as explained in the questionnaire (see page 11)</li> <li>• Assemble supporting documentation for prior period adjustments</li> <li>• Coordinate interviews with applicable process owners (see page 7)</li> </ul>
<b>Day 16</b>	<b>Questionnaire Submission</b>	Reviewee’s completed questionnaire due to KPMG.	<ul style="list-style-type: none"> <li>• The reviewee submits a completed electronic version of the questionnaire.</li> </ul>

**Department of Health – HCRA Compliance Audits  
Audit Milestones and Reviewee Responsibilities**

**Milestones and Timelines for Review of 5 Years**

<b>Timeline</b>	<b>Phase</b>	<b>Description</b>	<b>Reviewee Responsibilities</b>
<b>Day 21- Day 41</b>	<b>Entrance Conference/ Data Receipt/ Fieldwork Begins</b>	On Day 21, an Entrance Conference will be held, and at least one years' worth of data is due. The additional years will be due incrementally in each of the following weeks. The last day to submit requested data and documentation to KPMG is Day 41. Fieldwork begins on Day 21, and KPMG will be onsite at this time conducting interviews and reviewing documentation.	<ul style="list-style-type: none"> <li>• Provide KPMG with data/documentation requested</li> <li>• Review supporting documentation, electronic data files as well as the responses to the questionnaire</li> <li>• Participate in interview process</li> <li>• Provide timely responses to interview questions</li> <li>• Review meeting minutes and/or weekly status tracker</li> </ul>
<b>Day 21</b>	<b>Data and Information Request Representation Letter due</b>	Letter indicating that all documentation and data provided to this point is complete, accurate and in accordance with the instructions in KPMG's questionnaire	<ul style="list-style-type: none"> <li>• Using the KPMG provided letter please sign and provide to KPMG at the entrance conference</li> </ul>
<b>Day 51</b>	<b>Fieldwork – Resolution of Data Issues</b>	KPMG will resolve data follow up questions and confirm if alternative procedures are required. Testing commences at this point.	<ul style="list-style-type: none"> <li>• To the extent alternative procedures are required the Audit Liaison will provide timely response to the additional data request(s)</li> <li>• Respond timely to follow-up questions</li> </ul>

**Department of Health – HCRA Compliance Audits  
Audit Milestones and Reviewee Responsibilities**

<b>Milestones and Timelines for Review of 5 Years</b>			
<b>Timeline</b>	<b>Phase</b>	<b>Description</b>	<b>Reviewee Responsibilities</b>
<b>Day 91</b>	<b>Testing Results Sent to Reviewee</b>	KPMG will send test results to the reviewee for their review and response. KPMG, DOH and the reviewee will conference call to discuss the draft findings and next steps. The reviewee will have 35 business days to formulate and document their response to KPMG's results.	<ul style="list-style-type: none"> <li>• Review KPMG test results</li> <li>• Prepare supporting evidence for disputed results</li> <li>• Review weekly status tracker</li> </ul>
<b>Day 126</b>	<b>Review of Responses to Test Results</b>	Reviewee responses and supporting documentation are due to KPMG. KPMG to review responses and discuss with DOH.	<ul style="list-style-type: none"> <li>• Submit responses to test results to KPMG Project Manager</li> <li>• Respond to any additional requests or questions regarding the reviewee responses</li> </ul>
<b>Day 156</b>	<b>Data Exceptions Conference</b>	KPMG, the reviewee and DOH will engage in a conference call to discuss outstanding issues. The reviewee will be notified of the outcome of the response review, and will be given next steps. It should be noted that once this process has been completed, the results of the testing are final.	<ul style="list-style-type: none"> <li>• Respond to any additional requests or questions regarding the reviewee responses by DOH or KPMG.</li> </ul>
<b>Day 161</b>	<b>Extrapolation Process</b>	As a result of the Data Exceptions Conference, KPMG will send the results of the responses and data exceptions conference to its statistician for extrapolation. It should be noted that once this process has been completed, the results of the testing are final.	N/A

**Department of Health – HCRA Compliance Audits  
Audit Milestones and Reviewee Responsibilities**

<b>Milestones and Timelines for Review of 5 Years</b>			
<b>Timeline</b>	<b>Phase</b>	<b>Description</b>	<b>Reviewee Responsibilities</b>
<b>Day 176</b>	<b>DOH Reviews Draft Report</b>	KPMG to submit the draft report to DOH. DOH to have 5 business days for report review.	N/A
<b>Day 181</b>	<b>KPMG Draft Report Revisions</b>	DOH comments on report due to KPMG	N/A
<b>Day 186</b>	<b>Formal Response to Report</b>	KPMG to send final report to reviewee for their formal response. The reviewee to have 10 business days to formally respond to KPMG’s report, which will be included as part of the final report.	<ul style="list-style-type: none"> <li>• Prepare formal response to the report to be included in the final report</li> </ul>
<b>Day 196</b>	<b>KPMG Response to Report</b>	Reviewee’s formal response due to KPMG.	<ul style="list-style-type: none"> <li>• Submit final responses to the report to KPMG.</li> </ul>
<b>Day 206</b>	<b>Final Report</b>	KPMG to submit final report with reviewee responses attached.	N/A