



Department of Health
HCRA Compliance Audit

*Audit Milestones and
Reviewee Responsibilities*

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ADVISORY SERVICES

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

Audit Milestones (in Business days) – 1 Year		Reviewee Responsibilities
Day 1	KPMG sends letter, questionnaire, and data requests to reviewee. The reviewee will have 4 weeks to compile data requests, ask questions, prepare documentation, and schedule onsite time for KPMG for the entrance conference.	<ul style="list-style-type: none"> • Assign Audit Liaison • Complete and return questionnaire within time frame allotted • Assemble electronic data files per “blue prints” provided as part of the questionnaire process • Provide supporting documentation on how patients and/or claims are flagged • Assemble reconciliations requested as part of the questionnaire process • Assemble supporting documentation for prior period adjustments • Coordinate interviews with applicable process owners
Day 21	Entrance Conference – Data Files and Documentation are due to KPMG. KPMG will be onsite at this time conducting interviews.	<ul style="list-style-type: none"> • Provide KPMG with data/documentation requested • Review supporting documentation, electronic data files as well as the responses to the questionnaire • Participate with interview process • Provide timely responses to interview questions • Review and accept meeting minutes and/or weekly tracker
Day 31	KPMG will resolve data follow up questions and confirm alternative procedures. Testing of data commences Day 32.	<ul style="list-style-type: none"> • To the extent alternative procedures are required the Audit Liaison will provide timely response to the additional data request(s) • Timely respond to follow-up questions
Day 52	KPMG will send testing results to the reviewee for their response. The reviewee will have 3 weeks to formulate and document their response to KPMG’s findings.	<ul style="list-style-type: none"> • Review KPMG test results • Prepare supporting evidence for disputed results • Review and accept weekly tracker
Day 67	Reviewee responses and supporting documentation are due to KPMG. KPMG will review the responses and where applicable confirm the treatment with DOH.	<ul style="list-style-type: none"> • Submit responses to test results to KPMG Project Manager • Respond to any additional requests or questions regarding the Reviewee responses

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Audit Milestones (in Business days) – 1 Year		Reviewee Responsibilities
Day 77	KPMG will submit the draft report to DOH. DOH will have one week to review the report.	
Day 82	DOH comments on report due to KPMG	
Day 87	KPMG will send final report to reviewee for their formal response. The reviewee will then have 2 weeks to formally respond to KPMG’s report, which will be included as part of the final report.	<ul style="list-style-type: none"> • Prepare formal response to the report to be included in the final report
Day 97	Reviewee’s formal response due to KPMG.	<ul style="list-style-type: none"> • Submit final responses to the report.
Day 102	KPMG to submit final report.	

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Audit Milestones and Reviewee Responsibilities**

Audit Milestones (in Business days) – 2 Years		Reviewee Responsibilities
Day 1	KPMG sends letter, questionnaire, and data requests to reviewee. The reviewee will have 6 weeks to compile data requests, ask questions, prepare documentation, and schedule onsite time for KPMG for the entrance conference.	<ul style="list-style-type: none"> • Assign Audit Liaison • Complete and return questionnaire within time frame allotted • Assemble electronic data files per “blue prints” provided as part of the questionnaire process • Provide supporting documentation on how patients and/or claims are flagged • Assemble reconciliations requested as part of the questionnaire process • Assemble supporting documentation for prior period adjustments • Coordinate interviews with applicable process owners
Day 31	Entrance Conference – Data Files and Documentation are due to KPMG. KPMG will be onsite at this time conducting interviews.	<ul style="list-style-type: none"> • Provide KPMG with data/documentation requested • Review supporting documentation, electronic data files as well as the responses to the questionnaire • Participate with interview process • Provide timely responses to interview questions • Review and accept meeting minutes and/or weekly tracker
Day 41	KPMG will resolve data follow up questions and confirm alternative procedures. Testing of data commences Day 42.	<ul style="list-style-type: none"> • To the extent alternative procedures are required the Audit Liaison will provide timely response to the additional data request(s) • Timely respond to follow-up questions

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Audit Milestones (in Business days) – 2 Years		Reviewee Responsibilities
Day 67	KPMG will send testing results to the reviewee for their response. The reviewee will have 4 weeks to formulate and document their response to KPMG’s findings.	<ul style="list-style-type: none"> • Review KPMG test results • Prepare supporting evidence for disputed results • Review and accept weekly tracker
Day 87	Reviewee responses and supporting documentation are due to KPMG. KPMG will review the responses and where applicable confirm the treatment with DOH.	<ul style="list-style-type: none"> • Submit responses to test results to KPMG Project Manager • Respond to any additional requests or questions regarding the Reviewee responses
Day 97	KPMG will submit the draft report to DOH. DOH will have one week to review the report.	
Day 102	DOH comments on report due to KPMG	
Day 107	KPMG will send final report to reviewee for their formal response. The reviewee will then have 2 weeks to formally respond to KPMG’s report, which will be included as part of the final report.	<ul style="list-style-type: none"> • Prepare formal response to the report to be included in the final report
Day 117	Reviewee’s formal response due to KPMG.	<ul style="list-style-type: none"> • Submit final responses to the report.
Day 122	KPMG to submit final report.	

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Audit Milestones and Reviewee Responsibilities**

Audit Milestones (in Business days) – 3 Years		Reviewee Responsibilities
Day 1	KPMG sends letter, questionnaire, and data requests to reviewee. The reviewee will have 7 weeks to compile data requests, ask questions, prepare documentation, and schedule onsite time for KPMG for the entrance conference.	<ul style="list-style-type: none"> • Assign Audit Liaison • Complete and return questionnaire within time frame allotted • Assemble electronic data files per “blue prints” provided as part of the questionnaire process • Provide supporting documentation on how patients and/or claims are flagged • Assemble reconciliations requested as part of the questionnaire process • Assemble supporting documentation for prior period adjustments • Coordinate interviews with applicable process owners
Day 36	Entrance Conference – Data Files and Documentation are due to KPMG. KPMG will be onsite at this time conducting interviews.	<ul style="list-style-type: none"> • Provide KPMG with data/documentation requested • Review supporting documentation, electronic data files as well as the responses to the questionnaire • Participate with interview process • Provide timely responses to interview questions • Review and accept meeting minutes and/or weekly tracker
Day 46	KPMG will resolve data follow up questions and confirm alternative procedures. Testing of data commences Day 47.	<ul style="list-style-type: none"> • To the extent alternative procedures are required the Audit Liaison will provide timely response to the additional data request(s) • Timely respond to follow-up questions

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Audit Milestones (in Business days) – 3 Years		Reviewee Responsibilities
Day 77	KPMG will send testing results to the reviewee for their response. The reviewee will have 5 weeks to formulate and document their response to KPMG’s findings.	<ul style="list-style-type: none"> • Review KPMG test results • Prepare supporting evidence for disputed results • Review and accept weekly tracker
Day 102	Reviewee responses and supporting documentation are due to KPMG. KPMG will review the responses and where applicable confirm the treatment with DOH.	<ul style="list-style-type: none"> • Submit responses to test results to KPMG Project Manager • Respond to any additional requests or questions regarding the Reviewee responses
Day 112	KPMG will submit the draft report to DOH. DOH will have one week to review the report.	
Day 117	DOH comments on report due to KPMG	
Day 122	KPMG will send final report to reviewee for their formal response. The reviewee will then have 2 weeks to formally respond to KPMG’s report, which will be included as part of the final report.	<ul style="list-style-type: none"> • Prepare formal response to the report to be included in the final report
Day 132	Reviewee’s formal response due to KPMG.	<ul style="list-style-type: none"> • Submit final responses to the report.
Day 137	KPMG to submit final report.	

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Audit Milestones and Reviewee Responsibilities**

Audit Milestones (in Business days) – 4 Years		Reviewee Responsibilities
Day 1	KPMG sends letter, questionnaire, and data requests to reviewee. The reviewee will have 8 weeks to compile data requests, ask questions, prepare documentation, and schedule onsite time for KPMG for the entrance conference.	<ul style="list-style-type: none"> • Assign Audit Liaison • Complete and return questionnaire within time frame allotted • Assemble electronic data files per “blue prints” provided as part of the questionnaire process • Provide supporting documentation on how patients and/or claims are flagged • Assemble reconciliations requested as part of the questionnaire process • Assemble supporting documentation for prior period adjustments • Coordinate interviews with applicable process owners
Day 41	Entrance Conference – Data Files and Documentation are due to KPMG. KPMG will be onsite at this time conducting interviews.	<ul style="list-style-type: none"> • Provide KPMG with data/documentation requested • Review supporting documentation, electronic data files as well as the responses to the questionnaire • Participate with interview process • Provide timely responses to interview questions • Review and accept meeting minutes and/or weekly tracker
Day 51	KPMG will resolve data follow up questions and confirm alternative procedures. Testing of data commences Day 52.	<ul style="list-style-type: none"> • To the extent alternative procedures are required the Audit Liaison will provide timely response to the additional data request(s) • Timely respond to follow-up questions

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Audit Milestones (in Business days) – 4 Years		Reviewee Responsibilities
Day 87	KPMG will send testing results to the reviewee for their response. The reviewee will have 6 weeks to formulate and document their response to KPMG’s findings.	<ul style="list-style-type: none"> • Review KPMG test results • Prepare supporting evidence for disputed results • Review and accept weekly tracker
Day 117	Reviewee responses and supporting documentation are due to KPMG. KPMG will review the responses and where applicable confirm the treatment with DOH.	<ul style="list-style-type: none"> • Submit responses to test results to KPMG Project Manager • Respond to any additional requests or questions regarding the Reviewee responses
Day 127	KPMG will submit the draft report to DOH. DOH will have one week to review the report.	
Day 132	DOH comments on report due to KPMG	
Day 137	KPMG will send final report to reviewee for their formal response. The reviewee will then have 2 weeks to formally respond to KPMG’s report, which will be included as part of the final report.	<ul style="list-style-type: none"> • Prepare formal response to the report to be included in the final report
Day 147	Reviewee’s formal response due to KPMG.	<ul style="list-style-type: none"> • Submit final responses to the report.
Day 152	KPMG to submit final report.	