

POLICY & PROCEDURE

TITLE: AG-Corporate Compliance Auditing and Monitoring

APPROVAL DATE OF CORPORATE COMPLIANCE COMMITTEE: 03/13/2024	CORPORATE COMPLIANCE COMMITTEE CHAIR SIGNATURE: <i>Eileen S. Berg</i>
APPROVAL DATE OF POLICY REVIEW COMMITTEE: 03/15/2024	EFFECTIVE/IMPLEMENTATION DATE: 03/15/2024
APPROVAL DATE OF POLICY REVIEW COMMITTEE CHAIR: 03/15/2024	POLICY REVIEW COMMITTEE CHAIR SIGNATURE: <i>Eileen S. Berg</i>

BACKGROUND, PURPOSE & RATIONALE:

Birch Family Services (referred to as Birch or the Corporation) has developed and implemented a Compliance Program in an effort to establish, in part, effective internal controls and systems oversight, which promote adherence to applicable Federal, State and local laws and requirements. An important component of the Compliance Program is the use of audits, reviews and/or other evaluation techniques to monitor compliance and assist in the reduction of identified risk areas.

POLICY STATEMENT:

The purpose of this policy is to assure that Birch has an effective Compliance Plan & Program and that Birch follows all requirements of Social Service Law 363-D and 18 NYCRR Part 521.

It is Birch's Policy to conduct ongoing auditing and monitoring of identified risk areas related to compliance including billing, fiscal management, clinical operations, and service provision. An annual Corporate Compliance Work Plan will be developed that stipulates the type of audit, the frequency and the sample size of such audits. The Leadership Team in concert with the Compliance Officer is responsible for ensuring that ongoing auditing and monitoring is properly executed, documented, and evidenced.

It is Birch's Policy to analyze and trend the results of all audits (both internal and external) regularly to ensure that the Corporation's Compliance Program is effective.

PROCEDURES:

1. On an annual basis, each Birch department will conduct a risk assessment that includes a review of its compliance with applicable regulations and quality measures. Senior Leadership will identify needs for internal auditing of specific issues under their oversight as part of this risk assessment, and for consideration for inclusion in the annual Corporate Compliance Work Plan (CCWP)
2. Results will be analyzed by the Compliance Officer and the Corporate Compliance Committee. Risks are prioritized and risk management activities are outlined in an annual Risk Management Work Plan (RMWP).
3. On an annual basis, upon completion of the RMWP, the Compliance Officer, in conjunction with the Chief Executive Officer, Senior Leadership, and the Corporate Compliance Committee, will determine the scope and format of routine audits of the Corporation's operations, based upon the organizational risk assessment. The Compliance Officer will include all scheduled audits on an annual Corporate

POLICY & PROCEDURE

TITLE: AG-Corporate Compliance Auditing and Monitoring

Compliance Work Plan (CCWP) that is shared with the Compliance Committee, the Audit Committee and the Board of Directors.

4. 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 Corporation's policies, procedures, and Standard/Code of Conduct and Business Ethics. (Risk areas may be identified through the regular course of business, external alerts, external audits or reviews, or internal reporting channels.)
5. The Compliance Officer will be responsible for oversight of the Corporation's internal auditing system and is authorized to delegate auditing duties to other Birch personnel, consultants, and/or attorneys, as necessary and appropriate.
6. The Compliance Officer will conduct and/or oversee compliance audits and reviews with assistance from Compliance staff, 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 Birch employees who are not involved in the delivery of services subject to the audit.
7. The Compliance Officer will facilitate all audits of financial processes or systems with the Chief Financial Officer. 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.
8. The Compliance Officer will facilitate all audits of operational and programmatic issues with Birch Leadership and Program Management.
9. 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 service delivery documentation and billing relating to claims made to Federal, State, and third party payers for reimbursement;

POLICY & PROCEDURE

TITLE: AG-Corporate Compliance Auditing and Monitoring

- Compliance training and education;
 - Effectiveness of the Compliance Program; and
 - Other risk areas that are reasonably identified as part of annual or subsequent risk assessments through Birch's organizational experience.
10. The audits and reviews will examine Birch's compliance with specific rules and policies through on-site visits, personnel interviews, record reviews to support claims for reimbursement, and documentation reviews.
 11. The Compliance Officer will review and approve the sample size and sample criteria prior to each audit and will follow the annual Corporate Compliance Work Plan.
 12. All audit and review tools used will be standardized throughout the Corporation and approved by the Compliance Officer.
 13. A written report of all internal audit and review results will be done and/or forwarded to the Compliance Officer and respective department director and management within seven (7) business days from the completion of the review or audit. As warranted, the Compliance Officer will request a written plan of corrective action (POCA) from the department leadership/management. This POCA should be submitted to the Compliance Officer for review and feedback, within 10 business days from the receipt of the written report of findings. The department head and/or program management is responsible for ensuring that corrective measures are implemented and monitored for effectiveness.
 14. The Compliance Officer will determine the timeframe for a post-audit review and follow-up. The objective of the post-audit review is to ensure that corrective actions were completed and effective in preventing any recurrences of deficiencies.
 15. 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.
 16. 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.
 17. Any correspondence from any regulatory agency charged with administering a federally- or state-funded program received by any department of the Corporation will be copied and promptly forwarded to the Compliance Officer for review and subsequent discussion by the Compliance Committee.
 18. Program management will notify the Compliance Officer of any visits, audits, investigations, or surveys by any regulatory agency or authority on the date of the visit. Results / findings (whether oral or written)

POLICY & PROCEDURE

TITLE: AG-Corporate Compliance Auditing and Monitoring

of any visits, audits, investigations, or surveys will be forwarded to the Compliance Officer promptly upon receipt by Birch personnel.

19. The Department Leadership will be responsible for reporting to the Corporate Compliance Committee on the general status of all internal and external audits and reviews, the outcomes/findings, any noted trends and the corrective actions taken. The Compliance Officer is responsible for reporting to the Corporate Compliance Committee on the general status of all compliance auditing and monitoring, the outcomes/findings, any noted trends and the corrective actions taken.
20. The Compliance Officer will be responsible for reporting the results of compliance auditing and monitoring activities and corrective actions to the Audit Committee and the Board of Directors. The report will also include monitoring of trends, an assessment of any compliance risks to the Corporation, and an evaluation of the effectiveness of Birch's 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 Corporate Compliance Committee, will conduct a review to monitor the effectiveness of the Compliance Program, Compliance Program Policies and Procedures, and the Standards/Code of Conduct and Business Ethics to determine:
 - a) Whether such written policies, procedures, and Standards/Code of Conduct and Business Ethics have been implemented;
 - b) Whether Affected Individuals are following the policies, procedures, and Standards/Code of Conduct and Business Ethics;
 - c) Whether such policies, procedures, and Standards/Code of Conduct and Business Ethics are effective; and
 - d) Whether any updates are required.

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