

Grady Hospital Quarterly Audit Work Plan

Audit and Evaluation Policies and Procedures, which serve as the basis for determining Grady Hospital patients' eligibility and related indigent medical cost, are as follows:

- 1. Fulton County's auditors and CBH inquire whether there have been changes to Grady's Hospital's patient admissions and discharges policies since our last review date.**
- 2. Obtain and review the electronic copy of the data detail for indigent and charitable patients' charges, accumulated medical cost, and uncompensated cost. The total monthly detail cost is reconciled to the total cost reported on the Indigent Care Analysis Report. If the total costs do not reconcile, Grady Hospital is contacted and asked to verify the data. If the costs do reconcile, Fulton County's auditors and CBH proceed with the selection of the patient accounts to be tested.**
- 3. A random sample of patient accounts listed on the data detail is selected for review, using a statistical method which incorporates a 95% confidence level and 10% confidence interval.**
- 4. A sample of patients averaging 288 or more is selected from our sample procedures and a listing is compiled and sent to our contact at Grady Hospital.**
- 5. Fulton County's auditors and CBH through written correspondence request that the following information be provided for each patient listed:**
 - Financial counseling form affidavit**
 - Patients' charge and cost allocation schedules**
 - AR billing reports**
 - Patient registration or demographic forms**
 - HDX document (3rd party insurance coverage or non coverage verified)**
 - If applicable, letter with original signature from program director of transitional housing or letter from homeless shelter or place of residency**
 - Medicaid slip for current month, if applicable**
 - Financial counseling monthly expense statement**
 - Proof of residency documents, as outlined in Grady Hospital's policies**
 - Proof of income documents, as outlined in Grady Hospital's policies**
 - Proof of dependents, as outlined in Grady's Hospital's policies**
 - Picture ID**
 - Medicare health insurance card**
 - Encounter forms (origination of patient charges)**

- 6. Fulton County's auditors and CBH audit work consist of testing the following attributes for compliance with Hospital policies and Fulton County's expectations:**
 - **Patient's medical account number is consistent with patient's other data.**
 - **Admission and discharge dates relate to the period which charges were incurred**
 - **Total charges and related cost allocation, including allocation ratio are accurate**
 - **Charges are posted on the encounter forms or medical records**
 - **Agree charges to Charge Master to test reasonableness and accuracy of charges**
 - **Patient registration and demographic data and ID are consistent**
 - **Patients who reside in Fulton County have Fulton County's zip codes**
 - **The required documentation is present to support residency eligibility.**
 - **Residency was continuous for at least 30 days before incurring charges**
 - **Indigent patients are 125% or below national poverty level for income qualification purposes.**
 - **Charity patients are from 126% to 250% below national poverty level for income qualification purposes.**
 - **The required documentation is present to support eligibility based on income**
- 7. The results of the attribute testing are documented, including the exceptions identified. The exceptions are scrutinized, and Fulton County's auditors and CBH then determine whether additional selections are necessary to satisfy the audit objectives.**
- 8. The audit exceptions and other concerns are discussed with Grady's Hospital representative, which has been Grady's Internal Audit Director. Differences attributed to insufficient data or updated policies and procedures are addressed, cleared, or remain in dispute.**
- 9. Fulton County's lead auditor prepares a monthly report, summarizing the results of the audit procedures, including findings and recommendations, for distribution to the Director of Fulton County's Internal Audit.**