

Sixth Annual Congress on Health Care Compliance  
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**The Critical Role of Compliance Audit**

Speakers:

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OUTLINE OF DISCUSSION POINTS

1. Audit Function -- Company/Board's Eyes and Ears
  - a. Financial Audits vs. compliance audits
  - b. Sarbanes-Oxley - any change in role?
  
2. Reporting Relationships of Compliance Auditors
  - a. To Compliance Officer
  - b. To/through General Counsel?
  - c. To Audit Committee of Board of Directors?
  
3. Relationship with General Counsel/Outside Counsel
  - a. Routine compliance audit vs. internal investigation review
  - b. Involvement of G.C. or outside counsel
    - attorney-client privilege issues
    - work product doctrine issues
  - c. Government perspective

4. Identifying Risk Areas/Risk Analysis
  - a. Government enforcement efforts
  - b. OIG Reports/WorkPlan
  - c. Analysis of Organizational risks
  - d. Internal Complaints
  - e. Perennial Risks
  - f. Legal reviews?
  
5. Reporting Obligations -- Materiality -- who decides?
  - a. SEC Reporting Obligations.
  - b. Compliance audits -- reporting obligations?
    - company policy?
    - FI/carrier policy or historical pattern?
    - Under a CIA?
      - “reasonable person” standard - significant overpayment or probable violation of law or regulations
  
6. Measuring Effectiveness - benchmarking
  
7. Operational/Resource Management Issues
  - a. Adequate internal audit resources?
  - b. Working with outside auditors - managing the relationships
  - c. Adequate competencies among auditors - financial vs. compliance audits.
  - d. Compliance office staff or internal audit staff?