

# Auditing *the* Auditors

**June 2012**

*A survey by the Health Care Compliance Association*



## Audit Checklist

- Audit Satisfactory**
- Nonconformance found
- Observations made

**HCCA**



HEALTH CARE  
COMPLIANCE  
ASSOCIATION

Health Care Compliance Association  
6500 Barrie Road, Suite 250, Minneapolis, MN 55435  
888-580-8373 | [www.hcca-info.org](http://www.hcca-info.org)

## **Introduction**

The healthcare industry is constantly undergoing public scrutiny, but what few outside of the industry realize is that it is also constantly undergoing regulatory review. An alphabet soup of regulatory bodies has oversight of the industry, and exercises it regularly. This includes an ongoing, often overlapping, series of audits.

To assess the volume of audits, the Health Care Compliance Association launched a survey with the goal of determining the level of audit activity and the impact it is having on the compliance profession and the institutions that they serve.

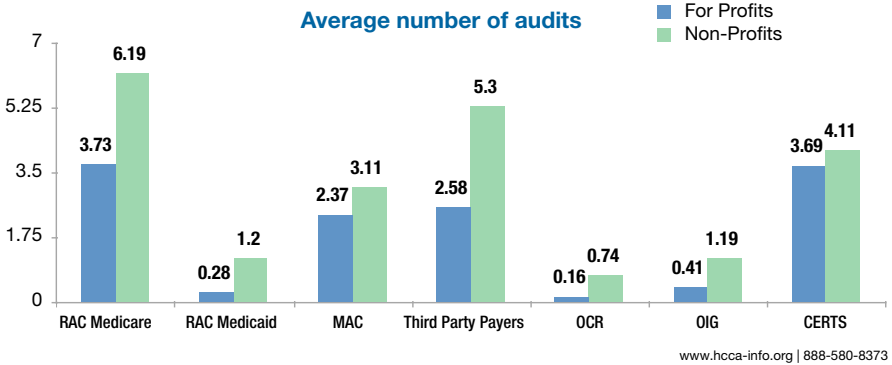
## **Executive Summary**

Healthcare providers of all stripes are undergoing an ongoing load of regulatory audits, but what's notable is that the scrutiny does not appear to be distributed evenly. Perhaps surprisingly, the survey data indicates that non-profit institutions are undergoing more audits than their for-profit counterparts. And while, as would be expected, larger institutions undergo more audits than smaller ones, staffing levels to meet the demands of the audits are considerable across institutions, regardless of size.

## Key Findings

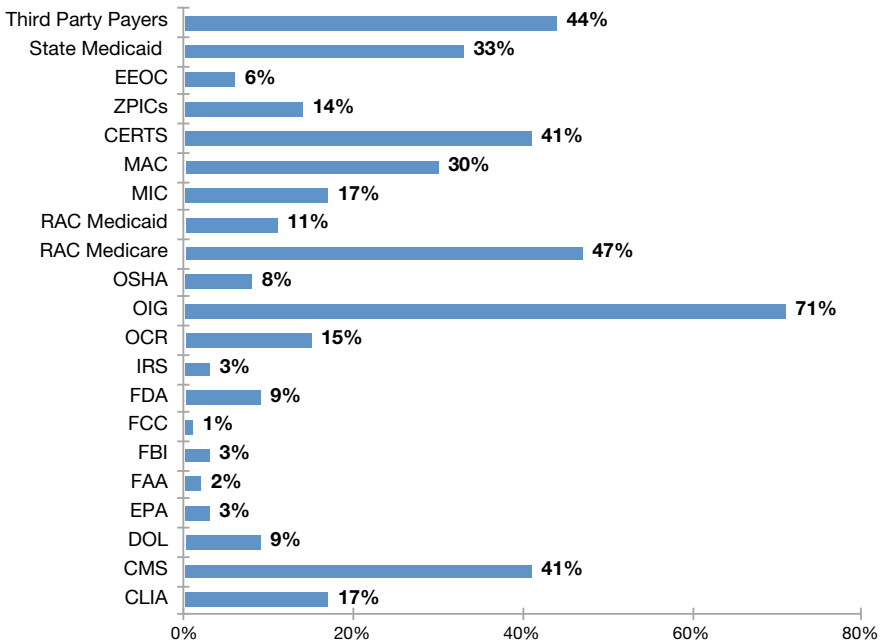
- o **In general, non-profits appear to be experiencing a heavier load of audits than for-profits.** Being audited by two different agencies looking at the same problem was reported by 42% of non-profits, as compared to just 25% of for profits. In addition, they report undergoing more audits than for profits. While in most cases the numbers were comparable, reported OCR, OIG, RAC Medicare, RAC Medicaid and Third Party payers were all notably higher.
- o **Medicare RAC audits were the most common audits, with overall 47% of entities reporting at least one.** At the time of the survey, among for-profits, the average number in the last 12 months was just under four, with non-profits reporting an average over six. Larger organizations were, not surprisingly, much more likely to have an audit than smaller ones, with 76% of respondents from organizations of 5,000 or more employees reporting at least one Medicare RAC audit, as compared to just 30% for organizations with 250 or less employees. Likewise the Medicaid RAC audits were more common with larger institutions
- o **Comprehensive Error Rate Testing audits were also very common.** Here again, the number of respondents reporting an audit was higher for non-profits (53%) than for profit-making institutions (46%). In addition, the numbers of respondents reporting CERTS audits was much higher for larger institutions (67%) than for smaller ones (36%). And, the average number of audits were higher for larger institutions (5.54) than for the smallest (2.46).

- o **Medicare Administrative Contractor requests were reported by 30% of respondents.** Once again, though, non-profits fared worse with 41% reporting an audit. And, when looking by organization size, about half of respondents from institutions of 1,000 or more employees reported an audit, compared to just 27% from organization of 251–1,000 employees.



- o **While other forms of audits were less prevalent, they are still significant.** The survey found that organizations of all types are likely to face a wide range of audits, with a wide range of audit types being reported by a significant percentage of respondents.

### Percentage of respondents reporting at least one audit



www.hcca-info.org | 888-580-8373

- o **Despite the fact that for-profits are less likely to be audited, and generally have a lower audit load, they are more likely to have dedicated audit staff.** Fifty four percent of respondents from the for-profit sector report having staff dedicated just to responding to outside audits, compared to 44% of non-profits. Interestingly, though, the amount of staff did not vary significantly by profit structure, with both for-profit and non-profits reporting similar staffing levels.

- o **Size of organization was, however, a factor in the amount of staffing.** Organizations with more than 5,000 people were much more likely to have three or more full time employees working on audits by regulators than the smallest or organizations surveyed. It bears noting, though, that the tipping point for additional staffing appears to be just 1,000 employees. Those less than that size generally had just half of a full-time employee or less dedicated to regulatory audits.

### Time Spent (in terms of staff equivalent) on audits by regulators

	Overall	<250	251–1000	1,001–5,000	>5001	For Profit	Non-Profit
<b>.5 of a full-time position</b>	42%	60%	54%	28%	25%	43%	41%
<b>1-2 full-time positions</b>	44%	32%	39%	54%	48%	42%	44%
<b>3-4 full time positions</b>	10%	6%	3%	16%	15%	8%	10%
<b>5 or more full time positions</b>	5%	3%	4%	3%	13%	7%	5%

www.hcca-info.org | 888-580-8373

- o **Regardless of organization size or type, responding to audits is a team effort.** Resources dedicated to regulatory audits were most likely to be found in the Finance (29%) and Medical Records (29%) departments, followed by Legal (16%) and Information Technology (18%). And while the numbers varied somewhat by organization size and profit structure, the variance was relatively small.

## Conclusions/Implications

- o **Outside audits by regulators are making significant demands upon healthcare providers.** Across the board organizations have had to dedicate staff just to ensuring that auditors demands can be met.
- o **The range of organizations conducting the audits is likely adding to the amount and complexity of the work load.** While most of the audits come from only a few regulatory bodies, it bears noting that respondents reported an enormous range of ongoing audits. This likely increases the complexity of the demands, and requires additional staff to meet such a wide range of potential audit needs.
- o **The burden of audits appears to be falling disproportionately on the not-for-profit sector.** While it was anticipated that size would be the most meaningful predictor of audits, it was not expected that financial structure would have such a significant impact. It is difficult to know whether this is conscious policy or an accidental one.

## Methodology

The survey was fielded during April 2012. Responses were solicited from contacts in the database of the Health Care Compliance Association. The data was collected using QuestionPro, a third-party, web-based solution provider.

# Appendix 1

## Results by Number of Employees



## APPENDIX 1 Results by Number of Employees

Please indicate the total number of audits your organization has undergone in the last 24 months.

### CLIA

	Overall	<250	251-1000	1k-5k	>5001
0	83%	88%	83%	75%	71%
1	11%	10%	11%	18%	12%
2	2%	1%	3%	4%	4%
3	1%	0%	0%	2%	2%
4	1%	0%	1%	1%	5%
5	1%	1%	0%	0%	2%
6	0%	0%	0%	0%	0%
7	0%	0%	0%	0%	0%
8	0%	0%	0%	0%	0%
9	0%	0%	0%	0%	0%
10	0%	0%	0%	0%	0%
11	0%	0%	1%	0%	0%
12 or more	1%	0%	2%	0%	4%
Mean	0.42	0.19	0.48	0.34	1.02

### CMS

	Overall	<250	251-1000	1k-5k	>5001
0	59%	60%	56%	48%	38%
1	9%	11%	9%	11%	10%
2	8%	7%	9%	8%	13%
3	4%	5%	8%	1%	4%
4	4%	5%	5%	6%	4%
5	2%	1%	1%	3%	9%
6	1%	0%	2%	2%	2%
7	0%	0%	0%	1%	0%
8	1%	1%	0%	3%	2%
9	0%	0%	0%	0%	0%
10	1%	0%	2%	0%	0%
11	0%	0%	0%	0%	0%
12 or more	11%	8%	9%	18%	18%
Mean	2.16	1.79	2.50	3.16	3.59

## APPENDIX 1 Results by Number of Employees

Please indicate the total number of audits your organization has undergone in the last 24 months.

### DOL

	Overall	<250	251-1000	1k-5k	>5001
<b>0</b>	91%	89%	96%	84%	88%
<b>1</b>	5%	5%	0%	9%	7%
<b>2</b>	3%	3%	2%	6%	1%
<b>3</b>	0%	1%	0%	0%	0%
<b>4</b>	0%	0%	1%	0%	1%
<b>5</b>	0%	0%	0%	0%	1%
<b>6</b>	0%	0%	0%	1%	1%
<b>7</b>	0%	1%	0%	0%	0%
<b>8</b>	0%	0%	0%	0%	0%
<b>9</b>	0%	0%	1%	0%	0%
<b>10</b>	0%	0%	0%	0%	0%
<b>11</b>	0%	0%	0%	0%	0%
<b>12 or more</b>	0%	0%	0%	0%	0%
<b>Mean</b>	0.18	0.25	0.15	0.26	0.28

### EPA

	Overall	<250	251-1000	1k-5k	>5001
<b>0</b>	97%	100%	98%	94%	94%
<b>1</b>	2%	0%	1%	5%	2%
<b>2</b>	0%	0%	0%	1%	1%
<b>3</b>	0%	0%	0%	0%	1%
<b>4</b>	0%	0%	0%	0%	0%
<b>5</b>	0%	0%	1%	0%	1%
<b>6</b>	0%	0%	0%	0%	0%
<b>7</b>	0%	0%	0%	0%	0%
<b>8</b>	0%	0%	1%	0%	0%
<b>9</b>	0%	0%	0%	0%	0%
<b>10</b>	0%	0%	0%	0%	0%
<b>11</b>	0%	0%	0%	0%	0%
<b>12 or more</b>	0%	0%	0%	0%	0%
<b>Mean</b>	0.07	0.00	0.11	0.07	0.15

## APPENDIX 1 Results by Number of Employees

Please indicate the total number of audits your organization has undergone in the last 24 months.

### FAA

	Overall	<250	251-1000	1k-5k	>5001
<b>0</b>	98%	100%	97%	99%	96%
<b>1</b>	1%	0%	1%	1%	1%
<b>2</b>	0%	0%	1%	0%	1%
<b>3</b>	0%	0%	0%	0%	1%
<b>4</b>	0%	0%	0%	0%	0%
<b>5</b>	0%	0%	0%	0%	0%
<b>6</b>	0%	0%	1%	0%	0%
<b>7</b>	0%	0%	1%	0%	0%
<b>8</b>	0%	0%	0%	0%	0%
<b>9</b>	0%	0%	0%	0%	0%
<b>10</b>	0%	0%	0%	0%	0%
<b>11</b>	0%	0%	0%	0%	0%
<b>12 or more</b>	0%	0%	0%	0%	0%
<b>Mean</b>	0.05	0.00	0.13	0.01	0.07

### FBI

	Overall	<250	251-1000	1k-5k	>5001
<b>0</b>	97%	96%	98%	96%	95%
<b>1</b>	2%	1%	1%	3%	5%
<b>2</b>	0%	0%	0%	2%	0%
<b>3</b>	0%	0%	0%	0%	0%
<b>4</b>	0%	0%	0%	0%	0%
<b>5</b>	0%	1%	0%	0%	0%
<b>6</b>	0%	0%	1%	0%	0%
<b>7</b>	0%	0%	1%	0%	0%
<b>8</b>	0%	0%	0%	0%	0%
<b>9</b>	0%	0%	0%	0%	0%
<b>10</b>	0%	0%	0%	0%	0%
<b>11</b>	0%	0%	0%	0%	0%
<b>12 or more</b>	0%	1%	0%	0%	0%
<b>Mean</b>	0.08	0.25	0.11	0.06	0.05

## APPENDIX 1 Results by Number of Employees

Please indicate the total number of audits your organization has undergone in the last 24 months.

### FCC

	Overall	<250	251-1000	1k-5k	>5001
<b>0</b>	99%	100%	98%	99%	100%
<b>1</b>	0%	0%	0%	1%	0%
<b>2</b>	0%	0%	0%	0%	0%
<b>3</b>	0%	0%	0%	0%	0%
<b>4</b>	0%	0%	0%	0%	0%
<b>5</b>	0%	0%	1%	0%	0%
<b>6</b>	0%	0%	0%	0%	0%
<b>7</b>	0%	0%	0%	0%	0%
<b>8</b>	0%	0%	1%	0%	0%
<b>9</b>	0%	0%	0%	0%	0%
<b>10</b>	0%	0%	0%	0%	0%
<b>11</b>	0%	0%	0%	0%	0%
<b>12 or more</b>	0%	0%	0%	0%	0%
<b>Mean</b>	0.03	0.00	0.10	0.01	0.00

### FDA

	Overall	<250	251-1000	1k-5k	>5001
<b>0</b>	91%	97%	94%	87%	78%
<b>1</b>	4%	3%	2%	9%	5%
<b>2</b>	2%	0%	2%	4%	7%
<b>3</b>	1%	0%	0%	1%	2%
<b>4</b>	1%	0%	1%	0%	2%
<b>5</b>	0%	0%	0%	0%	1%
<b>6</b>	0%	0%	0%	0%	2%
<b>7</b>	0%	0%	0%	0%	1%
<b>8</b>	0%	0%	0%	0%	0%
<b>9</b>	0%	0%	1%	0%	0%
<b>10</b>	0%	0%	0%	0%	0%
<b>11</b>	0%	0%	0%	0%	0%
<b>12 or more</b>	0%	0%	0%	0%	0%
<b>Mean</b>	0.21	0.03	0.16	0.18	0.66

## APPENDIX 1 Results by Number of Employees

Please indicate the total number of audits your organization has undergone in the last 24 months.

### IRS

	Overall	<250	251-1000	1k-5k	>5001
<b>0</b>	97%	94%	96%	96%	96%
<b>1</b>	2%	6%	2%	4%	1%
<b>2</b>	0%	0%	1%	0%	1%
<b>3</b>	0%	0%	1%	0%	0%
<b>4</b>	0%	0%	0%	0%	0%
<b>5</b>	0%	0%	0%	0%	0%
<b>6</b>	0%	0%	0%	0%	0%
<b>7</b>	0%	0%	0%	0%	0%
<b>8</b>	0%	0%	0%	0%	0%
<b>9</b>	0%	0%	0%	0%	0%
<b>10</b>	0%	0%	1%	0%	0%
<b>11</b>	0%	0%	0%	0%	0%
<b>12 or more</b>	0%	0%	0%	0%	1%
<b>Mean</b>	0.08	0.06	0.17	0.04	0.18

### OCR

	Overall	<250	251-1000	1k-5k	>5001
<b>0</b>	85%	94%	91%	72%	68%
<b>1</b>	6%	4%	5%	14%	9%
<b>2</b>	4%	1%	4%	8%	4%
<b>3</b>	2%	0%	0%	4%	5%
<b>4</b>	1%	0%	0%	1%	4%
<b>5</b>	0%	0%	0%	0%	1%
<b>6</b>	0%	0%	0%	0%	2%
<b>7</b>	0%	0%	0%	0%	2%
<b>8</b>	0%	0%	0%	0%	1%
<b>9</b>	0%	0%	1%	1%	0%
<b>10</b>	0%	0%	0%	0%	0%
<b>11</b>	0%	0%	0%	0%	0%
<b>12 or more</b>	1%	0%	0%	0%	4%
<b>Mean</b>	0.40	0.07	0.20	0.54	1.37

## APPENDIX 1 Results by Number of Employees

Please indicate the total number of audits your organization has undergone in the last 24 months.

### OIG

	Overall	<250	251-1000	1k-5k	>5001
<b>0</b>	71%	93%	80%	52%	37%
<b>1</b>	12%	4%	15%	22%	16%
<b>2</b>	8%	1%	2%	12%	18%
<b>3</b>	3%	0%	0%	6%	9%
<b>4</b>	2%	1%	0%	3%	5%
<b>5</b>	1%	0%	1%	2%	2%
<b>6</b>	1%	0%	1%	2%	4%
<b>7</b>	0%	0%	0%	1%	1%
<b>8</b>	0%	0%	1%	0%	1%
<b>9</b>	0%	0%	0%	1%	0%
<b>10</b>	0%	0%	0%	0%	1%
<b>11</b>	0%	0%	0%	0%	0%
<b>12 or more</b>	1%	0%	0%	0%	6%
<b>Mean</b>	0.77	0.13	0.35	1.09	2.35

### OSHA

	Overall	<250	251-1000	1k-5k	>5001
<b>0</b>	92%	97%	91%	83%	93%
<b>1</b>	5%	3%	6%	11%	2%
<b>2</b>	1%	0%	1%	3%	2%
<b>3</b>	1%	0%	0%	2%	0%
<b>4</b>	1%	0%	1%	1%	1%
<b>5</b>	0%	0%	0%	0%	0%
<b>6</b>	0%	0%	0%	0%	1%
<b>7</b>	0%	0%	1%	0%	0%
<b>8</b>	0%	0%	0%	0%	0%
<b>9</b>	0%	0%	0%	0%	0%
<b>10</b>	0%	0%	0%	0%	0%
<b>11</b>	0%	0%	0%	0%	0%
<b>12 or more</b>	0%	0%	2%	0%	0%
<b>Mean</b>	0.19	0.03	0.35	0.25	0.20

## APPENDIX 1 Results by Number of Employees

Please indicate the total number of audits your organization has undergone in the last 24 months.

### RAC Medicare

	Overall	<250	251-1000	1k-5k	>5001
0	53%	69%	52%	32%	24%
1	4%	6%	8%	5%	0%
2	2%	3%	2%	1%	6%
3	2%	0%	3%	1%	4%
4	2%	1%	3%	4%	2%
5	1%	0%	2%	0%	2%
6	2%	1%	3%	2%	2%
7	1%	1%	0%	1%	1%
8	1%	0%	0%	4%	2%
9	0%	0%	0%	0%	0%
10	2%	4%	1%	4%	0%
11	0%	0%	1%	2%	0%
12 or more	30%	14%	25%	45%	55%
Mean	4.34	2.40	3.96	6.70	7.46

### RAC Medicaid

	Overall	<250	251-1000	1k-5k	>5001
0	89%	96%	91%	85%	72%
1	3%	1%	2%	4%	6%
2	2%	1%	1%	3%	4%
3	1%	0%	2%	2%	1%
4	0%	0%	0%	1%	0%
5	1%	1%	2%	0%	1%
6	1%	0%	2%	0%	2%
7	0%	0%	0%	0%	0%
8	0%	0%	0%	2%	0%
9	0%	0%	1%	0%	0%
10	0%	0%	0%	0%	0%
11	0%	0%	0%	0%	0%
12 or more	3%	0%	1%	4%	13%
Mean	0.65	0.11	0.50	0.84	1.99

## APPENDIX 1 Results by Number of Employees

Please indicate the total number of audits your organization has undergone in the last 24 months.

### MIC: Medicaid Integrity Contractors

	Overall	<250	251-1000	1k-5k	>5001
0	83%	92%	82%	78%	66%
1	7%	4%	6%	10%	11%
2	4%	0%	5%	4%	9%
3	1%	1%	2%	0%	2%
4	1%	0%	1%	1%	1%
5	1%	1%	0%	2%	4%
6	0%	0%	1%	0%	1%
7	0%	0%	0%	0%	0%
8	1%	0%	1%	1%	1%
9	0%	0%	1%	0%	0%
10	0%	0%	1%	0%	0%
11	0%	1%	0%	0%	0%
12 or more	2%	0%	2%	4%	5%
Mean	0.65	0.31	0.82	0.90	1.34

### MAC: Medicare Administrative Contractures

	Overall	<250	251-1000	1k-5k	>5001
0	70%	79%	73%	51%	49%
1	3%	3%	3%	5%	5%
2	3%	3%	4%	4%	5%
3	3%	1%	2%	4%	5%
4	2%	1%	3%	3%	1%
5	1%	0%	2%	2%	1%
6	1%	0%	1%	2%	2%
7	0%	1%	0%	1%	0%
8	1%	0%	0%	3%	2%
9	0%	0%	0%	0%	1%
10	1%	0%	1%	1%	2%
11	0%	0%	0%	2%	0%
12 or more	14%	11%	11%	24%	26%
Mean	2.35	1.61	1.95	3.95	4.17



## APPENDIX 1 Results by Number of Employees

Please indicate the total number of audits your organization has undergone in the last 24 months.

### CERTS: Comprehensive Error Rate Testing

	Overall	<250	251-1000	1k-5k	>5001
0	59%	64%	61%	42%	33%
1	5%	11%	5%	6%	4%
2	3%	0%	5%	4%	4%
3	2%	1%	2%	3%	2%
4	3%	3%	2%	4%	9%
5	2%	3%	2%	4%	1%
6	3%	1%	2%	2%	9%
7	1%	0%	1%	1%	2%
8	1%	0%	3%	2%	0%
9	1%	0%	1%	2%	1%
10	2%	1%	2%	2%	4%
11	0%	0%	1%	0%	1%
12 or more	18%	15%	14%	30%	30%
Mean	3.21	2.46	2.99	4.79	5.54

### ZPICs: Zone Program Integrity Contractors

	Overall	<250	251-1000	1k-5k	>5001
0	86%	88%	90%	84%	67%
1	7%	3%	4%	9%	20%
2	2%	3%	3%	1%	4%
3	1%	3%	1%	2%	1%
4	0%	0%	0%	1%	0%
5	0%	0%	0%	0%	0%
6	1%	0%	1%	0%	5%
7	0%	0%	0%	1%	0%
8	0%	0%	0%	0%	0%
9	0%	0%	0%	0%	0%
10	0%	0%	0%	0%	1%
11	0%	0%	0%	0%	0%
12 or more	2%	4%	2%	3%	2%
Mean	0.48	0.67	0.40	0.57	1.01

## APPENDIX 1 Results by Number of Employees

Please indicate the total number of audits your organization has undergone in the last 24 months.

### EEOC: Equal Employment Opportunity Commission

	Overall	<250	251-1000	1k-5k	>5001
0	94%	96%	92%	93%	93%
1	3%	3%	4%	4%	1%
2	2%	1%	1%	3%	5%
3	1%	0%	2%	1%	0%
4	0%	0%	1%	0%	0%
5	0%	0%	0%	0%	0%
6	0%	0%	0%	0%	1%
7	0%	0%	1%	0%	0%
8	0%	0%	0%	0%	0%
9	0%	0%	0%	0%	0%
10	0%	0%	0%	0%	0%
11	0%	0%	0%	0%	0%
12 or more	0%	0%	0%	0%	0%
Mean	0.12	0.06	0.27	0.11	0.18

### State Medicaid Audit Contractors

	Overall	<250	251-1000	1k-5k	>5001
0	67%	69%	57%	59%	62%
1	7%	8%	11%	9%	4%
2	8%	8%	12%	11%	6%
3	3%	0%	6%	4%	4%
4	3%	1%	3%	2%	9%
5	1%	3%	2%	0%	1%
6	1%	1%	1%	1%	1%
7	1%	1%	1%	0%	0%
8	1%	1%	2%	1%	1%
9	0%	0%	0%	0%	0%
10	1%	1%	2%	1%	1%
11	0%	0%	0%	1%	0%
12 or more	7%	4%	6%	11%	11%
Mean	1.63	1.38	2.04	2.19	2.28

## APPENDIX 1 Results by Number of Employees

Please indicate the total number of audits your organization has undergone in the last 24 months.

### State Department of Labor

	Overall	<250	251-1000	1k-5k	>5001
0	94%	94%	91%	93%	91%
1	4%	3%	6%	3%	9%
2	2%	3%	2%	4%	0%
3	0%	0%	0%	0%	0%
4	0%	0%	0%	0%	0%
5	0%	0%	0%	0%	0%
6	0%	0%	1%	0%	0%
7	0%	0%	0%	0%	0%
8	0%	0%	0%	0%	0%
9	0%	0%	1%	1%	0%
10	0%	0%	0%	0%	0%
11	0%	0%	0%	0%	0%
12 or more	0%	0%	0%	0%	0%
Mean	0.12	0.08	0.22	0.18	0.09

### Third party payers

	Overall	<250	251-1000	1k-5k	>5001
0	56%	67%	46%	37%	44%
1	3%	3%	6%	3%	2%
2	5%	7%	8%	6%	4%
3	3%	3%	3%	4%	4%
4	3%	7%	2%	4%	1%
5	1%	3%	3%	1%	0%
6	2%	0%	3%	4%	4%
7	1%	0%	2%	1%	1%
8	1%	0%	2%	1%	0%
9	1%	0%	2%	2%	1%
10	1%	1%	2%	1%	1%
11	1%	0%	0%	1%	1%
12 or more	21.94%	10%	20%	38%	37%
Mean	3.59	1.97	4.02	5.65	5.32

## APPENDIX 1 Results by Number of Employees

Please indicate the total number of audits your organization has undergone in the last 24 months.

**Has one of the above agencies referred you to another agency in the past 24 months?**

	Overall	<250	251-1000	1k-5k	>5001
<b>Yes</b>	15%	13%	14%	15%	21%
<b>No</b>	85%	87%	86%	85%	79%

**Have you been audited in the last 24 months by two different agencies looking at the exact same problem?**

	Overall	<250	251-1000	1k-5k	>5001
<b>Yes</b>	38%	15%	29%	49%	57%
<b>No</b>	62%	85%	71%	51%	43%

**Do you have dedicated staff just to respond to outside audits?**

	Overall	<250	251-1000	1k-5k	>5001
<b>Yes</b>	47%	47%	48%	43%	53%
<b>No</b>	53%	53%	52%	57%	47%

**Thinking about the time spent by your organization on audits by regulators, about how much time a year is required by the compliance department to respond to the outside auditors? The equivalent of...**

	Overall	<250	251-1000	1k-5k	>5001
<b>.5 of a full-time position</b>	42%	60%	54%	28%	25%
<b>1-2 full-time positions</b>	44%	32%	39%	54%	48%
<b>3-4 full time positions</b>	10%	5%	3%	16%	15%
<b>5 or more full time positions</b>	5%	3%	4%	3%	13%

**Which of the following programs outside of the compliance office also dedicate resources to compliance audits? (Check all that apply)**

	Overall	<250	251-1000	1k-5k	>5001
<b>Finance</b>	29%	28%	29%	29%	29%
<b>Legal</b>	16%	14%	13%	17%	18%
<b>Medical records</b>	29%	25%	28%	32%	27%
<b>Human resources</b>	9%	12%	12%	7%	6%
<b>Information system</b>	18%	20%	18%	15%	20%

## APPENDIX 1 Results by Number of Employees

Please indicate the total number of audits your organization has undergone in the last 24 months.

Please indicate the type of organization you work for:

	Overall	250 or less
For profit privately held	22%	49%
For profit publicly traded	7%	7%
Non profit	60%	30%
Governmental	8%	7%
Other	3%	7%

How many employees are there in the organization for which you work?

	Overall	250 or less
250 or less	18%	100%
251 – 500	16%	0%
501 – 1,000	16%	0%
1,001 – 5,000	29%	0%
5,001 – 15,000	14%	0%
More than 15,000	7%	0%

# Appendix 2

## Results by Profit Structure

## APPENDIX 2 Results by Profit Structure

Please indicate the total number of audits your organization has undergone in the last 24 months.

### CLIA

	Overall	Overall	For Profit	Non-Profit
0	419	83%	86%	76%
1	56	11%	7%	16%
2	12	2%	3%	3%
3	4	1%	0%	1%
4	6	1%	1%	2%
5	3	1%	1%	1%
6	0	0%	0%	0%
7	0	0%	0%	0%
8	0	0%	0%	0%
9	0	0%	0%	0%
10	0	0%	0%	0%
11	1	0%	0%	0%
12 or more	6	1%	3%	1%
<b>Total</b>	507			
<b>Mean</b>			0.51	0.49

### CMS

	Overall	Overall	For Profit	Non-Profit
0	299	59%	48%	50%
1	47	9%	13%	11%
2	40	8%	9%	8%
3	19	4%	6%	5%
4	20	4%	4%	5%
5	12	2%	3%	3%
6	6	1%	0%	2%
7	1	0%	1%	0%
8	6	1%	3%	1%
9	0	0%	0%	0%
10	3	1%	0%	1%
11	0	0%	0%	0%
12 or more	54	11%	13%	14%
<b>Total</b>	507			
<b>Mean</b>			2.67	2.76

## APPENDIX 2 Results by Profit Structure

Please indicate the total number of audits your organization has undergone in the last 24 months.

### DOL

	Overall	Overall	For Profit	Non-Profit
0	463	91%	92%	88%
1	23	5%	4%	6%
2	13	3%	2%	4%
3	1	0%	1%	0%
4	2	0%	0%	1%
5	1	0%	0%	0%
6	2	0%	0%	1%
7	1	0%	1%	0%
8	0	0%	0%	0%
9	1	0%	0%	0%
10	0	0%	0%	0%
11	0	0%	0%	0%
12 or more	0	0%	0%	0%
<b>Total</b>	507			
<b>Mean</b>			0.17	0.24

### EPA

	Overall	Overall	For Profit	Non-Profit
0	492	97%	100%	94%
1	9	2%	0%	4%
2	2	0%	0%	1%
3	1	0%	0%	0%
4	0	0%	0%	0%
5	2	0%	0%	1%
6	0	0%	0%	0%
7	0	0%	0%	0%
8	1	0%	0%	0%
9	0	0%	0%	0%
10	0	0%	0%	0%
11	0	0%	0%	0%
12 or more	0	0%	0%	0%
<b>Total</b>	507		23%	
<b>Mean</b>			0.00	0.11



## APPENDIX 2 Results by Profit Structure

Please indicate the total number of audits your organization has undergone in the last 24 months.

### FAA

	Overall	Overall	For Profit	Non-Profit
0	499	98%	98%	98%
1	3	1%	1%	1%
2	2	0%	0%	0%
3	1	0%	1%	0%
4	0	0%	0%	0%
5	0	0%	0%	0%
6	1	0%	0%	0%
7	1	0%	0%	0%
8	0	0%	0%	0%
9	0	0%	0%	0%
10	0	0%	0%	0%
11	0	0%	0%	0%
12 or more	0	0%	0%	0%
<b>Total</b>	507			
<b>Mean</b>			0.03	0.04

### FBI

	Overall	Overall	For Profit	Non-Profit
0	492	97%	98%	96%
1	9	2%	0%	3%
2	2	0%	0%	0%
3	0	0%	0%	0%
4	0	0%	0%	0%
5	1	0%	1%	0%
6	1	0%	0%	0%
7	1	0%	0%	0%
8	0	0%	0%	0%
9	0	0%	0%	0%
10	0	0%	0%	0%
11	0	0%	0%	0%
12 or more	1	0%	1%	0%
<b>Total</b>	507			
<b>Mean</b>			0.15	0.07

## APPENDIX 2 Results by Profit Structure

Please indicate the total number of audits your organization has undergone in the last 24 months.

### FCC

	Overall	Overall	For Profit	Non-Profit
0	503	99%	100%	99%
1	1	0%		
2	0	0%		
3	0	0%		
4	0	0%		
5	1	0%		
6	0	0%		
7	0	0%		
8	1	0%		
9	0	0%		
10	0	0%		
11	0	0%		
12 or more	0	0%		
<b>Total</b>	506			
<b>Mean</b>			0.00	0.04

### FDA

	Overall	Overall	For Profit	Non-Profit
0	461	91%	95%	89%
1	20	4%	4%	4%
2	12	2%	1%	3%
3	5	1%	0%	1%
4	3	1%	0%	0%
5	1	0%	0%	0%
6	2	0%	0%	1%
7	1	0%	0%	0%
8	0	0%	0%	0%
9	1	0%	0%	0%
10	0	0%	0%	0%
11	0	0%	0%	0%
12 or more	0	0%	0%	0%
<b>Total</b>	506			
<b>Mean</b>			0.06	0.30

## APPENDIX 2 Results by Profit Structure

Please indicate the total number of audits your organization has undergone in the last 24 months.

### IRS

	Overall	Overall	For Profit	Non-Profit
0	489	97%	96%	96%
1	12	2%	4%	3%
2	2	0%	1%	0%
3	1	0%	0%	0%
4	0	0%	0%	0%
5	0	0%	0%	0%
6	0	0%	0%	0%
7	0	0%	0%	0%
8	0	0%	0%	0%
9	0	0%	0%	0%
10	1	0%	0%	0%
11	0	0%	0%	0%
12 or more	1	0%	0%	0%
<b>Total</b>	506			
<b>Mean</b>			0.05	0.13

### OCR

	Overall	Overall	For Profit	Non-Profit
0	432	85%	91%	76%
1	32	6%	6%	9%
2	18	4%	1%	6%
3	9	2%	1%	3%
4	4	1%	0%	2%
5	1	0%	0%	0%
6	2	0%	1%	0%
7	2	0%	0%	1%
8	1	0%	0%	0%
9	2	0%	0%	1%
10	0	0%	0%	0%
11	0	0%	0%	0%
12 or more	3	1%	0%	1%
<b>Total</b>	506			
<b>Mean</b>			0.16	0.74

## APPENDIX 2 Results by Profit Structure

Please indicate the total number of audits your organization has undergone in the last 24 months.

### OIG

	Overall	Overall	For Profit	Non-Profit
0	361	71%	84%	57%
1	61	12%	7%	18%
2	38	8%	5%	10%
3	15	3%	1%	5%
4	9	2%	0%	3%
5	5	1%	0%	1%
6	6	1%	2%	1%
7	2	0%	0%	0%
8	2	0%	0%	1%
9	1	0%	0%	0%
10	1	0%	0%	0%
11	0	0%	0%	0%
12 or more	5	1%	1%	2%
<b>Total</b>	506			
<b>Mean</b>			0.41	1.19

### OSHA

	Overall	Overall	For Profit	Non-Profit
0	465	92%	95%	88%
1	25	5%	4%	8%
2	6	1%	0%	1%
3	3	1%	0%	1%
4	3	1%	1%	1%
5	0	0%	0%	0%
6	1	0%	1%	0%
7	1	0%	0%	0%
8	0	0%	0%	0%
9	0	0%	0%	0%
10	0	0%	0%	0%
11	0	0%	0%	0%
12 or more	2	0%	0%	1%
<b>Total</b>	506			
<b>Mean</b>			0.12	0.29

## APPENDIX 2 Results by Profit Structure

Please indicate the total number of audits your organization has undergone in the last 24 months.

### RAC Medicare

	Overall	Overall	For Profit	Non-Profit
0	268	53%	54%	36%
1	21	4%	5%	8%
2	11	2%	2%	5%
3	8	2%	2%	5%
4	12	2%	6%	4%
5	4	1%	2%	1%
6	10	2%	3%	5%
7	3	1%	0%	2%
8	7	1%	0%	6%
9	0	0%	0%	0%
10	8	2%	3%	4%
11	3	1%	1%	2%
12 or more	151	30%	23%	89%
<b>Total</b>	506			
<b>Mean</b>			3.73	6.19

### RAC Medicaid

	Overall	Overall	For Profit	Non-Profit
0	448	89%	92%	82%
1	13	3%	2%	3%
2	11	2%	3%	2%
3	5	1%	0%	2%
4	1	0%	1%	0%
5	4	1%	1%	1%
6	4	1%	1%	1%
7	0	0%	0%	0%
8	2	0%	0%	1%
9	1	0%	1%	0%
10	0	0%	0%	0%
11	0	0%	0%	0%
12 or more	17	3%	0%	7%
<b>Total</b>	506			
<b>Mean</b>			0.28	1.20

## APPENDIX 2 Results by Profit Structure

Please indicate the total number of audits your organization has undergone in the last 24 months.

### MIC: Medicaid Integrity Contractors

	Overall	Overall	For Profit	Non-Profit
0	419	83%	82%	77%
1	33	7%	6%	8%
2	20	4%	4%	5%
3	6	1%	3%	1%
4	3	1%	0%	1%
5	6	1%	1%	2%
6	2	0%	1%	0%
7	0	0%	0%	0%
8	3	1%	0%	1%
9	1	0%	1%	0%
10	1	0%	1%	0%
11	1	0%	1%	0%
12 or more	11	2%	1%	4%
<b>Total</b>	506			
<b>Mean</b>			0.68	0.99

### MAC: Medicare Administrative Contractors

	Overall	Overall	For Profit	Non-Profit
0	352	70%	70%	59%
1	17	3%	3%	4%
2	16	3%	3%	5%
3	13	3%	3%	4%
4	11	2%	3%	2%
5	5	1%	1%	2%
6	5	1%	2%	1%
7	2	0%	0%	0%
8	5	1%	1%	2%
9	1	0%	0%	0%
10	4	1%	0%	1%
11	2	0%	1%	0%
12 or more	73	14%	15%	19%
<b>Total</b>	506			
<b>Mean</b>			2.37	3.11

## APPENDIX 2 Results by Profit Structure

Please indicate the total number of audits your organization has undergone in the last 24 months.

### CERTS: Comprehensive Error Rate Testing

	Overall	Overall	For Profit	Non-Profit
0	297	59%	54%	47%
1	25	5%	6%	5%
2	15	3%	0%	5%
3	9	2%	4%	2%
4	17	3%	4%	4%
5	11	2%	3%	3%
6	14	3%	2%	5%
7	4	1%	1%	1%
8	6	1%	1%	2%
9	5	1%	1%	1%
10	9	2%	2%	3%
11	2	0%	1%	0%
12 or more	92	18%	22%	22%
<b>Total</b>	506			
<b>Mean</b>			3.69	4.11

### ZPICS: Zone Program Integrity Contractors

	Overall	Overall	For Profit	Non-Profit
0	437	86%	79%	84%
1	35	7%	7%	10%
2	10	2%	4%	2%
3	6	1%	3%	1%
4	1	0%	0%	0%
5	0	0%	0%	0%
6	5	1%	3%	0%
7	1	0%	0%	0%
8	0	0%	0%	0%
9	0	0%	0%	0%
10	1	0%	1%	0%
11	0	0%	0%	0%
12 or more	10	2%	4%	2%
<b>Total</b>	506			
<b>Mean</b>			0.99	0.45

## APPENDIX 2 Results by Profit Structure

Please indicate the total number of audits your organization has undergone in the last 24 months.

### EEOC: Equal Employment Opportunity Commission

	Overall	Overall	For Profit	Non-Profit
0	476	94%	95%	91%
1	13	3%	3%	4%
2	11	2%	3%	3%
3	3	1%	0%	1%
4	1	0%	0%	0%
5	0	0%	0%	0%
6	1	0%	0%	0%
7	1	0%	0%	0%
8	0	0%	0%	0%
9	0	0%	0%	0%
10	0	0%	0%	0%
11	0	0%	0%	0%
12 or more	0	0%	0%	0%
<b>Total</b>	506			1
<b>Mean</b>			0.08	0.18

### State Medicaid Audit Contractors

	Overall	Overall	For Profit	Non-Profit
0	341	67%	68%	57%
1	35	7%	8%	10%
2	40	8%	4%	11%
3	15	3%	4%	4%
4	15	3%	4%	4%
5	6	1%	2%	1%
6	4	1%	1%	1%
7	3	1%	1%	0%
8	5	1%	0%	1%
9	0	0%	0%	0%
10	5	1%	3%	1%
11	2	0%	0%	0%
12 or more	35	7%	5%	10%
<b>Total</b>	506			
<b>Mean</b>			1.54	2.12



## APPENDIX 2 Results by Profit Structure

Please indicate the total number of audits your organization has undergone in the last 24 months.

### State Department of Labor

	Overall	Overall	For Profit	Non-Profit
0	474	94%	95%	90%
1	20	4%	4%	6%
2	9	2%	2%	3%
3	0	0%	0%	0%
4	0	0%	0%	0%
5	0	0%	0%	0%
6	1	0%	0%	0%
7	0	0%	0%	0%
8	0	0%	0%	0%
9	2	0%	0%	0%
10	0	0%	0%	0%
11	0	0%	0%	0%
12 or more	0	0%	0%	0%
<b>Total</b>	506	1		
<b>Mean</b>			0.07	0.18

### Third party payers

	Overall	Overall	For Profit	Non-Profit
0	283	56%	58%	41%
1	17	3%	6%	3%
2	25	5%	7%	5%
3	13	3%	4%	3%
4	14	3%	4%	3%
5	7	1%	3%	2%
6	11	2%	1%	3%
7	4	1%	0%	2%
8	6	1%	1%	1%
9	6	1%	2%	2%
10	6	1%	1%	1%
11	3	1%	1%	0%
12 or more	111	22%	12%	35%
<b>Total</b>	506			
<b>Mean</b>			2.58	5.30

## APPENDIX 2 Results by Profit Structure

Please indicate the total number of audits your organization has undergone in the last 24 months.

Has one of the above agencies referred you to another agency in the past 24 months?

	Overall	Overall	For Profit	Non-Profit
Yes	61	15%	15%	16%
No	336	85%	85%	84%
Total	397			

Have you been audited in the last 24 months by two different agencies looking at the exact same problem?

	Overall	Overall	For Profit	Non-Profit
Yes	150	38%	25%	42%
No	246	62%	75%	58%
Total	396			

Do you have dedicated staff just to respond to outside audits?

	Overall	Overall	For Profit	Non-Profit
Yes	186	47%	54%	44%
No	210	53%	46%	56%
Total	396			

Thinking about the time spent by your organization on audits by regulators, about how much time a year is required by the compliance department to respond to the outside auditors? The equivalent of

	Overall	Overall	For Profit	Non-Profit
.5 of a full-time position	162	42%	43%	41%
1-2 full-time positions	170	44%	42%	44%
3-4 full time positions	38	10%	8%	10%
5 or more full time positions	20	5%	7%	5%
Total	390			

## APPENDIX 2 Results by Profit Structure

Please indicate the total number of audits your organization has undergone in the last 24 months.

Which of the following programs outside of the compliance office also dedicate resources to compliance audits? (Check all that apply)

	Overall	Overall	For Profit	Non-Profit
Finance	268	29%	28%	29%
Legal	146	16%	18%	15%
Medical records	265	29%	24%	30%
Human resources	84	9%	8%	9%
Information system	166	18%	22%	16%
<b>Total</b>	<b>929</b>			

Please indicate the type of organization you work for:

	Overall	Overall
For profit privately held	88	22%
For profit publicly traded	27	7%
Non profit	237	60%
Governmental	33	8%
Other	12	3%
<b>Total</b>	<b>397</b>	

How many employees are there in the organization for which you work?

	Overall	Overall
250 or less	73	18%
251 – 500	62	16%
501 – 1,000	65	16%
1,001 – 5,000	114	29%
5,001 – 15,000	56	14%
More than 15,000	26	7%
<b>Total</b>	<b>396</b>	