

# FAMILY SUPPORT DIVISION

## EXTERNAL AUDIT PROTOCOL MANUAL

09/05/2013

Missouri Department of Social Services

FSD Quality Control and Compliance Unit

***It is the policy of the Family Support Division to fully cooperate with audits conducted by agencies charged with oversight of FSD programs. This protocol is intended to give staff guidance on what is expected when involved in an external audit***

## FSD External Audit Protocol

The Department of Social Services, DFAS-CQC Unit will oversee all audits and may request information on any on-going audits. DFAS-CQC Unit will be responsible for coordinating all DSS Audit entrance and exit conferences. Entrance conferences are to define the scope of financial audits and introduce auditors to program staff. This Unit will also request quarterly updates on any active audit findings.

DFAS-CQC will coordinate all audit requests through Family Support Division's Audit Liaison (AL). This Audit Protocol will assist staff in understanding FSD's process when participating in an external audit. For additional information regarding department audits and reviews you can access *DEPARTMENT OF SOCIAL SERVICES EXTERNAL AUDIT & REVIEW POLICY* at <http://dssweb/dfas/cqa/index.htm>.

Gary Hinzpeter serves as the FSD AL. All FSD requests for audits and meetings are to be coordinated through the AL. If you receive an initial audit request directly from an audit agency, redirect them to Gary Hinzpeter. His contact information is: [Gary.H.Hinzpeter@dss.mo.gov](mailto:Gary.H.Hinzpeter@dss.mo.gov) 573-751-1385. If he is unavailable please contact Debra Black, at [Debra.J.Black@dss.mo.gov](mailto:Debra.J.Black@dss.mo.gov) 573-751-3216.

Physical space at the Howerton building for Auditors to utilize during an active audit will be coordinated by Office Support Assistant, Jeannie Loethen; she can be contacted at [Jeannie.Loethen@dss.mo.gov](mailto:Jeannie.Loethen@dss.mo.gov) or 573-522-3724.

When an audit is scheduled DFAS-CQC will coordinate with FSD's AL. FSD's AL, Gary Hinzpeter, will collaborate with the respective unit's manager that is to be audited to determine the best method of communication with the Auditor. The preferred method of information sharing will be dependent upon the scope of the audit. This could entail direct communication between the Auditor and FSD staff.

Audit information from FSD's AL will be directed to the appropriate program unit manager with a copy to their supervisor. The Unit Manager will provide FSD AL names of all staff that should be involved in the audit response.

Once an audit has begun, staff involved in the audit may receive requests for various documents. These requests will be routed through the AL for tracking purposes and staff assignment. If you receive a request from the AL, please pull the requested document as soon as possible. Staff is to comply with all requests within five (5) business days or less. **If you cannot provide the requested document within this time frame, please provide the AL in writing the reason for the delay and the expected turnaround time.** Requested documentation will be provided electronically to the AL. If the information is not available in an electronic format you will need to provide two hard copies: one for the auditor and one to retain in the Division's audit file.

**Please do not give an auditor a document directly;** it must be routed through the AL. If you receive a request directly from an auditor, provide the auditor with the Audit

Document Request Form and Instructions (attached to this protocol). Please discuss any requests, in which this protocol was not applied, with the AL. If the auditor has emailed you with questions resulting from an interview or documentation request, you should respond in writing within 5 business days by forwarding to the AL for final review and tracking purposes before submitting to the Auditor.

It is common for an auditor to have several questions regarding FSD policies and procedures as part of their audit process. The preferred method of communication will be dependent upon the scope of the audit and will be decided upon by the LA and program management staff involved in the audit.

Guidelines to follow when responding to auditor questions/interviews:

1. "I don't know" is the right answer if you do not know or are not sure of the response. If you are beginning to answer with the words, "I think..." that is a good indication that you need to do further research before responding. You must know the answer before responding. It's okay to ask for time to research the answer.
2. **It is acceptable and preferred to ask for questions in writing.** In order to think through the questions and provide the most accurate response, it is acceptable to tell the auditor that you would like to have an opportunity to review his/her questions before the interview and provide them with a written response. You must be sure to follow up with the Auditor with the written response within five (5) business days or less. If it is going to be more than five (5) business days, please provide a written explanation for the delay and the expected response time. It is not acceptable to unreasonably provide a delayed response. Provide a copy of the written questions and responses to the AL (electronically) for final review and tracking prior to sharing with the auditor.
3. If you are involved in a verbal interview with an auditor, **take notes of the interview and provide an electronic copy to the AL.**
4. Stay attuned to the questions posed by the auditor. If the question does not make sense to you, clarify the question with the auditor before providing a written or verbal response. Do not try to interpret or expand the question. We may have different vocabularies and agency jargon, the intent of the question may be unclear due to the terminology used. In this situation, tell the auditor that their question is not clear to you and ask them to clarify their question in terms you can understand. *(It is not a good idea to answer a question if you start by saying to yourself, "I think that the auditor meant this" and you attempt to answer based on that premise).*
5. Listen carefully and understand each question before answering. Be sure your response is accurate and to the point and specific to the question being asked.
6. If an Auditor is requesting an individual's protected health information (PHI) employees are responsible for protecting health information (PHI) and records within

their control and for releasing information only to authorized agencies or individuals as provided for by law, rules and regulations. Unauthorized disclosure or use of health information and records or the falsification of such records is strictly prohibited. If an employee receives a request for health information from someone other than the subject of the health information, reasonable steps should be taken to verify the official nature of the request and whether the requester has an appropriate business-related reason for requesting the information. This includes asking the name and official identity of the requester, if not already known, as well as the reason the information is being requested. When a request is made for PHI, DSS employees must limit the information to the minimum necessary to accomplish the purpose for which use or disclosure is sought.

DSS may use and disclose PHI without the individual's permission, subject to certain restrictions. PHI may be disclosed without authorization to health oversight agencies for oversight activities authorized by law. The list of health oversight agencies include, but are not limited to SAO, CMS, and OIG. PHI disclosures to health oversight agencies need to be tracked.

If an auditor requests PHI and it can be disclosed, employees must enter the disclosure in the DSS tracking system per DSS Policy, [5-103](#) - Protecting Health Information. For large document requests containing PHI of many recipients there are batch processes available for entry into the tracking system. If you have any questions about this process, please contact the FSD Security Officer, Keith Roderick ([Keith.A.Roderick@dss.mo.gov](mailto:Keith.A.Roderick@dss.mo.gov)).

If at any time you have questions during an active audit, please don't hesitate to contact FSD's Audit Liaison for assistance.

## Family Support Division Audit Document Request Form

<b>Audit Title:</b>			
<b>Audit Agency:</b>		<b>Auditor Name:</b>	
<b>Date of Request:</b>		<b>Audit Period:</b>	

### Document Requested

**I attest that if this document request includes a request for protected health information (PHI) that I have an appropriate business-related reason for requesting the information and have requested the minimum necessary to accomplish the purpose for which use or disclosure is sought.**

**Legal Authority under HIPAA to receive PHI without authorization:**

<b>Signature:</b>	<b>Date:</b>
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**(Return Form to Gary Hinzpeter, Audit Liaison, Family Support Division)**

### FOR FSD USE ONLY:

<b>Date Received:</b>		<b>FSD Request Number:</b>	
<b>FSD Unit:</b>		<b>FSD Staff:</b>	
<b>Manager Name:</b>		<b>Date Manager Reviewed:</b>	
<b>Date Assigned:</b>		<b>Date Completed:</b>	
<b>PHI Disclosure</b>	<b>Circle (Yes/No)</b>	<b>PHI Disclosure Tracked</b>	<b>Circle (Yes/No)</b>

[Audit Document Request Form](#)

## **Audit Document Request Form Instructions**

It is the intent of the Family Support Division (FSD) to fully cooperate in audits of the Family Support Division Programs. Very often there are simultaneous audits that the FSD is undergoing with multiple requests for documents. To ensure the FSD is responding to each request in a timely and efficient manner, an auditor is to complete the [Audit Document Request Form](#) when such is needed for the audit to proceed. Please complete the form for each individual document. It is not recommended to include multiple document requests on one form.

Once completed, the form is to be given to the FSD Audit Liaison. The FSD Audit Liaison will log the request and assign it to the appropriate FSD Unit and staff person for response. Document requests will be fulfilled in five (5) business days or less and the "FOR FSD USE ONLY" portion of the form must be completed by the staff person assigned to respond. Requests requiring more time will be communicated to you with the reason for the delay and the expected response time. Possible reasons for delay may include a special computer ad hoc run, pulling cases from archives, or a large document request. FSD staff has been instructed to give an auditor this form for completion when approached directly for documents.

Employees are responsible for protecting health information (PHI) and records within their control and for releasing information only to authorized agencies or individuals as provided for by law, rules and regulations. When a request is made for PHI, DSS employees must limit the information to the minimum necessary to accomplish the purpose for which use or disclosure is sought. PHI may be disclosed without authorization to health oversight agencies for oversight activities authorized by law. PHI disclosures that should be tracked include PHI disclosed to health oversight agencies for oversight activities authorized by law.

Should you have any questions, please contact the FSD audit liaison, Gary Hinzpeter, at [Gary.H.Hinzpeter@dss.mo.gov](mailto:Gary.H.Hinzpeter@dss.mo.gov) or by telephone at 573-751-1385.

## **Procedures for Misplaced Documents Requested for an Audit**

With public assistance programs, the inclusion of continuous program reviews and audits are an integral part of the program system. It is imperative to communicate the value of the work conducted in the field on behalf of our families and providers, demonstrating efforts to operate the program with efficiency, integrity, and accountability.

When a program is being audited the case files are pulled for review. These case files contain necessary documentation. The hard copy documentation as well as comments made in program systems is necessary to support compliance with policy. Cases having insufficient or missing documentation **can result in audit deficiencies**.

Staff should exhaust all efforts to locate the original case file; all efforts should be documented and verified by the Office Manager. In the event a case file or portion of a case file cannot be located due to misplacement, human error, theft, water, fire damage, or any other circumstance, the records should be obtained by any methods currently available for such purposes.

System automated actions greatly reduces the amount of information required in hard copy form; however, it does not negate the responsibility of keeping certain forms and verification in the FSD hard copy case file or virtual file room.

**Immediately** upon discovery that the original documents are not available, and for purposes of maintaining a complete file, the following steps should be followed:

### **Income Maintenance Case Files:**

- Determine the benefit and timeframe that is missing
- Determine the case actions that were taken during that time frame.
- Retrieve any archived documents or budgets in FAMIS (see instructions **RETRIEVING ARCHIVED DOCUMENTS IN FAMIS** and **RETRIEVING ARCHIVED ELIGIBILITY DETERMINATIONS (EDs)**)
- Using the FA-102, Interview Summary as well as other FAMIS information and documents as a guide, determine what is needed for the case file.
- Contact should be attempted with the applicant in order to obtain current authorization for the purpose of gathering hard copies of verification as indicated in the FAMIS system. Compliance by the client is essential to this process. Convenience to the client should be considered, it may be necessary to arrange a home visit to obtain needed documentation or signatures.

Examples of information that must be maintained in the hard copy IM case file and or document image file include (but are not limited to):

- Any form requiring the applicant's signature such as the :
  - MO HealthNet paper application; MO HealthNet Review Form (FA-402); Mid Certification Review (FA-545); Applications for Food Stamp Benefits (FS-1); and Application for Temporary Assistance (IM-1); Request for Application (FA-100); Interview Summary (FA-102); and Request for Replacement Benefits (IM-110).

**NOTE:** A signed copy of the IM-1, FA-100, or the FA-102 MUST be maintained in the hard copy file for TA applications.

- Hard copy verification of eligibility information, such as income (pay stubs, IMES, IIVE, FA-311, Work Number, Income Tax Returns, Business Records, etc.), citizenship (SAVE, birth certificates, etc), relationships (marriage certificates, birth certificates), Hard copy correspondence from members of the eligibility unit.
- Hard copy correspondence to members of the eligibility unit generated outside of FAMIS. **NOTE:** This should be rare with document type and date sent referenced in EUMEMROL comments.
- Contact Income Maintenance Program and Policy staff if assistance is needed resolving documentation issues.

#### **Child Support Case Files:**

The following steps would be necessary in the event the paper case file has not been imaged into the FSD-CS OnBase document management system.

- Attempt to secure a copy of the Referral for Services (CS-201) from Income Maintenance
- Attempt to secure a copy of the order for child support, if one exists, from the appropriate County Circuit Clerk.
- Review of MACSS to determine if other pertinent information has been filed with Circuit Court and if so request a copy from the appropriate Circuit Clerk to rebuild the case file.
- Contact may be attempted with the applicant for services for the purpose of gathering hard copies of any documents and/or verification provided by that individual. This would be noted as received in the MACSS case record.

#### **Rehab Services for the Blind Case Files:**

- Determine status of the case and timeframe that is missing.
- Determine the case actions that were taken during that time frame.
- Determine documents requiring client signature, such as: application, Individualized Plan for Employment (IPE), Amendments to the IPE, and Ownership agreements for any retrievable item with value of \$500.
- Print the corresponding electronic documents from System 7 and request client signatures.

- Determine, from electronic service record information, necessary but missing hard copy medical/psychological/educational/vocational/training progress reports/financial/legal from outside sources to support case decisions such as: eligibility, goal (Vocational/Independent living), service needs and obtain appropriate releases and request copy of missing hard copy reports from source.

## **Coordinating Audits with the Early Childhood and Prevention Services Section (ECPS):**

- Upon receipt of Case Record Review Listing:
  - ECPS will sort by county and send by email listings to each county with cases selected for review with cc to FSD Central Office point person and Regional Managers.
  - Email containing listing will indicate due date in which all cases must be received within ECPS.
- ECPS Reminders:
  - ECPS will send reminders to recipients of the case listings one week before due date and day prior to due date.
  - ECPS will send email notice to recipients of the case listings 2 days past due date as a reminder that cases are needed in ECPS.
- ECPS Review:
  - ECPS will log each case upon receipt; case name, DCN, County, and date received;
  - ECPS Audit Liaison, Marianne Dawson will review each case for completeness within 3 days of receipt; may take up to five days if receive large number at one time.
    1. An email will be sent to case listing recipients within 24 hours of review if a case is found to have missing or insufficient documentation. Email will indicate what items are missing or insufficient along with suggestions on how to address the documentation needs.
  - Cases reviewed and complete will go through second level review within 48 of first review – the same process as above will be followed if there is missing or insufficient documentation needed.
  - Final review by Program Administrator with second level reviewers within 48 hours of second review.
  - Cases sent to DFAS to forward to State Auditor