



# Audivate - Built by Healthcare Risk Professionals for Healthcare Risk Professionals

We bring decades of healthcare expertise gained from internal audit, compliance, data analysis, HIM, patient access, finance, clinical, IT, legal, revenue cycle management, supply chain, and hospital operations experience. Our deep specialization fuels workflows and an extensive healthcare focused research library that Audivate® leverages to assess, analyze, and systematize your existing audit processes. The research library is curated by healthcare subject matter experts and is continuously updated to identify emerging challenges and trends.

## AUDIVATE IS THE CULMINATION OF CROWE'S PERFORMANCE OF OVER 15,000 AUDIT ACTIVITIES

500+ Clients | 700+ Facilities | 1,500+ Users

### Do you need to...

- Increase your team's knowledge of healthcare risks
- Expand your audit capacity
- Improve your audit efficiency
- Reduce time in report preparation
- Reduce audit administration time
- Speed up your workflow
- Get the information you need quickly
- Standardize your process

# What's Inside



## **Standardized Risk Assessment**

Provides a framework to identify and rank risk across your organization.

## **Pre-built Audit Programs**

Automatically imports test steps from the research library into fieldwork, with the ability to customize.

## **Customizable Management Reporting**

Generates real-time reports on open action plans, audit status, and other key data points.

## **Push Button Audit Report Generation**

The report is built as you work and can be viewed with the push of a button at any time.

## **Provide and Address Review Comments**

Ability to provide, respond to, and clear review comments.

## **Automated Follow-Up Notifications**

Creates automated emails to action plan owners.

## **Single Sign-on and 100% Cloud Based**

An intuitive program with a simple implementation (60 days or less usually)

## **Audivate User Community**

Provides opportunity to connect with your peers and Crowe experts.

## **Healthcare Research Library**

**With over 400 documents** including: background documents, audit programs, benchmarking documents and questionnaires.

# Audivate gives your team the necessary tools and framework to enhance your organization's internal audit and compliance functions

## Healthcare focused research library

- Over 400 documents to help you assess risk, plan, and execute projects

501R

Date: April 21, 2020

Location: Magnolia Medical Center

PROJECT OBJECTIVES

- Test that processes and controls related to providing financial assistance are functioning as Management intended and in accordance with federal and hospital guidelines.
- Test whether the Hospital's Community Health Needs Assessment (CHNA) incorporated the requirements of the 501(r) regulations of the Internal Revenue Services Code.

CONCLUSION

Oak Lawn Healthcare revised its financial assistance and community benefit programs in response to the new Section 501(r) regulations. Most requirements were addressed by the hospital through changes to policies and procedures. A Community Health Needs Assessment was conducted when required and contained the required elements. A Financial Assistance Program (FAP) and Billing and Collections Policy were developed and adopted by the Board of Directors, and implemented by Business Services and Patient Access.

This audit identified opportunities to better align the policies and procedures to the specific requirements of Section 501(r). Gaps were identified in the publication activities required by the rules, the policies lacked some required elements, and collection activities did not always include certain required telephone or other verbal contact efforts. In addition, applications for financial assistance were not always processed within the timeframe established by Hospital policy.

SUMMARY OF ISSUE RISKS

High Risk - 0

Moderate Risk - 1

Low Risk - 1

PRIVILEGED AND CONFIDENTIAL ATTORNEY-CLIENT COMMUNICATION AND ATTORNEY WORK PRODUCT; NOT FOR DISTRIBUTION BEYOND GOVERNANCE AND MANAGEMENT CONTROL, GROUP PERSONNEL.

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Community Benefit Background  
Reviewed/Updated: February 10, 2021

Crowe

Background Information

As charitable tax-exempt organizations, Catholic and other not-for-profit hospitals are required by the Internal Revenue Service (IRS) to provide community benefit. Not-for-profit hospitals assess the health needs of the community and address those needs by providing community benefit through programs or activities that increase access to healthcare, provide treatment and promote health and healing. Examples of some community benefit programs include providing free and/or discounted care to those unable to afford health care and providing services designed to improve the overall health of the community. The hospital serves, such as sponsoring food banks and farmers' markets or supporting community coalitions to reduce youth violence or substance use.

Charitable, tax-exempt organizations are required to provide community benefit in order to remain as tax-exempt charitable organizations under section 501(c)(3) of the Internal Revenue Code. The IRS and many states require that tax-exempt hospitals report the community benefit that were provided and how the health needs of the communities are being addressed.

The Catholic Health Association of the United States (CHHA) is a leader in community benefit and continues to work towards organized planning and standardized reporting of community benefit. CHHA has provided "A Guide for Planning and Reporting Community Benefit" on its website for its members to follow when reporting community benefit. For those without a CHHA membership, CHHA's website has a section devoted to community benefit (Community Benefit Checklist), which contains information on topics including what counts as community benefit, evaluating your community benefit impact and compliance/policy policy.

With the passage of the Affordable Care Act in 2010, the federal government now requires that all tax-exempt hospitals conduct a Community Health Needs Assessment (CHNA) every three years with an accompanying implementation strategy. Establishing a written financial assistance policy is medically necessary and emergency care. Complying with specified limitations on hospital charges for those eligible for financial assistance, and Complying with specified billing and collections requirements. They must also measure the impact of community benefit programs and report the information annually to the IRS on Form 990, Schedule H. Hospitals that fail to comply with meeting the CHNA and implementation strategy requirements are subject to a \$50,000 excise tax penalty.

Oversight

Typically, the Vice President of Mission, Marketing or Strategy is held responsible for implementing and overseeing the hospital's community benefit programs. A best practice recommended by CHHA is the development of a community benefit internal workgroup or committee to assist with oversight of the community benefit program. The Chairperson of the workgroup is usually the Vice President of Mission, Marketing or Strategy and the group consists of members from Administration, Business Development, Mission, Finance, Patient Financial Services, Communications and Clinical Services.

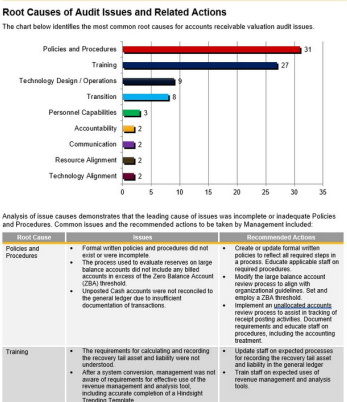
Operations

Providing community benefit demonstrates that a not-for-profit hospital is fulfilling their community service mission and meeting their charitable tax-exempt purpose. An effective community benefit program builds on the foundation of the hospital and consists of several basic steps:

In an effort to fully understand where the organization is and what it serves, the organization should research and understand the community benefit landscape and what the organization's requirements are, as well as take an inventory of current programs offered and policies already in effect. In addition, hospitals should learn from about their communities and begin to develop partnerships with community leaders. Most community benefit programs focus on few areas/sectors where they are likely to make an impact.

## Workflows for every project type:

- Risk Assessment
- Audit
- Compliance Projects



## Push button report generation

- Final reports at the push of a button
- Insights into your data and customized reporting and visuals leveraging Power BI
- Audit status, open action plan tracking

## Automated Follow-up Notifications

- Automated emails to action plan owners
- Reports and visuals for open plans
- Prevent items slipping through the cracks

Return to Main Page			Action Plans					Clear Filters			
Follow Up Status		Region		15		Fiscal Year		ACP			
All						All		All			
Action Plans											
Project ID	Project	Issue Category	Action Plan ID	Action Plan Title	Status	Risk Level	Fiscal Year	Due Date	Days Past Due	Date Com	
14880	the dashboard is inaccurate	Compliance	4979	New Action Plan	Complete	High	2022	6/30/2021	0	6/25/2022	
3882	test IT audit for training	Financial	48956	7/9 deployment Due Date notification test...	WMB	Low	2015	8/9/2020	0	7/8/2020	
3882	test IT audit for training	Financial	48949	2nd Due Date notification test External pr...	Past Due	Low	2015	7/13/2020	407		
3882	test IT audit for training	Financial	48938	Due Date notification test External prod ID...	Past Due	Low	2015	7/12/2020	408		
3882	test IT audit for training	Financial	48847	1 item	Past Due	Low	2015	1/30/2020	572		
3361	Sue test Meaningful Use - Stage 1 EP	Compliance	48846	third	WMB	Low	2015	1/30/2020	0	6/14/2022	
3361	Sue test Meaningful Use - Stage 1 EP	Compliance	48845	Update Procedure Manual	Past Due	Low	2015	12/5/2020	262		
13852	Supply Chain Pricing	Operational	48730	Create Policies and Procedures	Past Due	High	2021	7/8/2020	412		
13852	Supply Chain Pricing	Operational	48729	Review Purchase Process	Past Due	High	2021	7/8/2020	412		
13852	Supply Chain Pricing	Operational	48728	Amendment Review	Past Due	Moderate	2021	7/14/2020	406		
13852	Supply Chain Pricing	Operational	48727	Overpayment Action Plan	Past Due	Moderate	2021	6/18/2020	432		
13852	Supply Chain Pricing	Operational	48726	Policy Creation Action Plan	Complete	Moderate	2021	6/5/2020	0	5/28/2022	
13852	Supply Chain Pricing	Operational	48725	Policies and Procedures	Past Due	Moderate	2021	8/12/2020	377		
13477	test audit was Rapp	Compliance	48525	New Action Plan	Past Due	Moderate	2020	8/31/2019	724		
3882	test IT audit for training	Financial	18749	another	Past Due	Low	2015	1/21/2015	2407		

# Join a Community of Healthcare Risk Professionals

## Liaison Program

Be matched with an experienced healthcare risk professional and Audivate expert who can answer questions on the tool and provide peer insights from Crowe's extensive healthcare audit and compliance experience.

## Know the hot topics

Have insights into the types of projects being performed in organizations like yours.

## Connect with Peers

Have the ability to connect with your peers in the Audivate user community through your liaison and events such as facilitated discussions.



# Frequently Asked Questions

How and When  
was Audivate  
Created?

The origin of Audivate was developed over ten years ago for the Crowe Healthcare Risk Practice (formerly known as CHAN Healthcare) for its staff to manage, conduct, and report on audits and projects for its clients. It was brought to market at the request of many of Crowe's clients.

What type of  
Healthcare  
Providers use  
Audivate?

Audivate is used in hundreds of hospitals by Audit and Compliance teams of various sizes including Academic Medical Centers, Stand-Alone Community Hospitals, and Children's Hospitals.

What type of Cost  
Savings or ROI can  
we expect?

Standardizing your process and adding automations create efficiencies. We expect that an average client would see at least a 25% increase in productivity (i.e., if the average internal auditor conducts 5 audits per year, Audivate would increase their ability to perform 1-2 additional projects annually).

Another savings is cost avoidance. It's not unusual for an Internal Audit or Compliance Department to have at least one open position. With Audivate, this may allow you the opportunity to not fill this position since Audivate costs a fraction of the cost of an FTE.

# Making the Case

**It's one thing to identify a need and pick the technology solution that's right for your team. It's another to convince Management to get the budget for it.**

## **Some Things to Consider:**

- What can you do with the time saved by Audivate's efficiencies in its framework and automations that used to be spent on administrative tasks? How many more audits or risks can you address?
- How often do you identify gaps or areas for opportunity during your audits? How often do you do that for your team? What gaps does Audivate's standardized workflow, research library, or reporting address?
- How frequently are new tools or technology purchased or updated for departments in your organization? When was the last time that money was spent on Internal Audit or Compliance? With a rapidly evolving technological landscape, your team needs the right tools to keep up with the risks.
- Having access to healthcare specific pre-built audit programs, research, and automated reporting is similar to adding an experienced staff member or Manager to your team, at a fraction of the cost of adding an FTE.

## **What Users are Saying:**

- Audivate helped organize the IA department, priorities, and processes.
- It helped plan audit priorities.
- The research library provided tools to organize audits and give the appearance of expertise in an unfamiliar area.
- It helped the department gain credibility within the organization.

**Let's build the future of  
Healthcare Internal Audit together**

Pat Moran  
Senior Vice President  
Pat.Moran@crowe.com  
314.802.2848

Mike Witek  
Healthcare Risk Consulting Senior Manager  
Mike.Witek@crowehrc.com  
314.802.2839