Revenue Cycle Audit Program: Sampling Plan

Objective:

To define the sampling methodology and sample selection process for the Revenue Cycle Audit, ensuring objectivity and representativeness of the population under review.

1. Audit Area & Process

Audit Area	Revenue Cycle â€" Patient Billing and Collections
Process Under Review	Patient transactions, billing adjustments, collections, and write-offs

2. Population Definition

Population	All patient accounts with activity during audit period: *[Insert Date Range]*
Population Source	Patient Accounting System Export; General Ledger Detail
Population Size	*[Insert total record count]*

3. Sampling Methodology

Method	Random Sampling / Stratified Random Sampling (if relevant)
Stratification Basis (if used)	By transaction type, value, department, or risk rating

Sample Size Determination:

Calculated using audit risk, confidence level, and tolerable error. Refer to audit standards or department guidelines.

4. Sample Selection Details

Sample Size	*[Insert Number]* records
Selection Tool	Excel RAND function or Audit Sampling Software
Selection Date	*[Insert Date]*

5. Key Variables to Be Tested

- Accuracy and completeness of patient charges and adjustments
- Appropriateness of write-offs
- Documentation supporting billing and collections
- Timeliness of posting and follow-up activities

6. Audit Team & Review

Prepared By	*[Name / Audit Staff]*
Reviewed By	*[Reviewer Name]*
Date	*[Date]*

Important Notes

- Sampling plan should be reviewed and approved before commencing fieldwork.
- Document rationale for sampling method and sample size per audit standards.
- Ensure sample is representative to support audit conclusions.
- Maintain detailed records of selection process for audit trail and repeatability.
- Adjust sample size or stratification as additional risks are identified during planning.