**Stark Law Audit Steps**

* Define the objectives, scope, and parameters of the Stark Law audit.
* Develop an audit checklist to address regulatory issues for each applicable Stark Law exception.
* Compile a list of all existing financial arrangements with referring physicians.
* Request the existing documentation for each of the identified financial arrangements, including all applicable supporting information (e.g., agreements, amendments, related policies, and documentation supporting fair market value [FMV] and commercial reasonableness).
* Interview the executives and individuals involved in the development, implementation and monitoring of financial arrangements with referring physicians.
* Review and analyze each identified financial arrangement against the applicable audit checklist(s).
* Evaluate each identified financial arrangement for technical compliance with the Stark Law exceptions.
* Evaluate the key tenets of defensibility: FMV, commercial reasonableness, and the prohibition on taking into account referrals.
* Identify action items to remedy any potentially non-compliant financial arrangements.
* Re-evaluate processes for development, implementation and monitoring of financial arrangements with referring physicians.

*Source*: Joseph N. Wolfe, Hall, Render, Killian, Heath & Lyman, PC. Used with permission.