

UT Southwestern
Medical Center

Valla F. Wilson, CIA, CRMA
Associate Vice President

Office of Internal Audit

October 31, 2016

Office of the State Auditor
206 East Ninth Street, Suite 1900
Austin, TX 78701

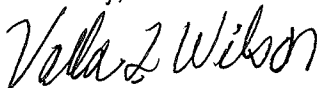
Dear Office of the State Auditor:

We have prepared this report on the activities of The University of Texas Southwestern Medical Center's Office of Internal Audit in compliance with the requirements established in the Texas Internal Auditing Act (Texas Government Code, Section 2102). This report provides information on our FY 2016 and 2017 audit plans, audits completed and recommendations. The FY 2016 Audit activities focused on key externally requested and Institutional risk-based areas including patient care, information technology, compliance, core business processes, and other areas based on risk analysis.

Our recommendations will help enhance the effectiveness of Medical Center operations by improving internal controls such as the reliability and integrity of financial information, safeguarding of assets, compliance with applicable policies and procedures, economical and efficient use of resources and accomplishment of goals and objectives.

We appreciate the opportunity to participate in this process. For further information about the contents of this report and/or to request copies of audit reports, please contact me at 214-648-6106.

Sincerely,



Valla Wilson

cc: Drew DeBerry, Governor's Office of Budget and Planning
Ken Levine, Sunset Advisory Commission
Julie Ivey, Legislative Budget Board
Daniel K. Podolsky, M.D., President, University of Texas Southwestern Medical Center

The University of Texas
Southwestern Medical Center
Internal Audit Annual Report for Fiscal Year 2016



October 31, 2016

THE UNIVERSITY OF TEXAS
SOUTHWESTERN MEDICAL CENTER

INTERNAL AUDIT ANNUAL REPORT FOR FISCAL YEAR 2016

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I. Compliance with House Bill 16: Posting the Internal Audit Plan, Internal Audit Annual Report, and Other Audit Information on Internet Web site

The UT Southwestern Office of Internal Audit prepares an annual report and submits the report before November 1 of each year to the Legislative Budget Board, the Sunset Advisory Commission, the State Auditor and the Governor's Office of Budget and Planning. In accordance with House Bill 16, these reports have been made available on the UT Southwestern internet website.

Past reports (including required annual Internal Audit Plans) can be seen at:

<http://www.utsouthwestern.edu/legal/required-documents.html>

II. Compliance with the Benefits Proportionality Audit Requirements for Higher Education Institutions

Rider 8, page III-39, the General Appropriations Act (84th Legislature, Conference Committee Report), requires that higher education institutions conduct an internal audit during fiscal year 2016 of benefits proportional by fund, using a methodology prescribed by the State Auditor's Office. The rider requires that the audit examine Appropriation Years (AY) 2012 through 2014, and be completed no later than August 31, 2016. To comply with Rider 8, a benefits proportionality audit was included in the UT Southwestern FY 2016 Annual Audit Plan.

An internal audit of the proportionality of higher education benefits process was conducted during FY 2015 at the request of the Governor. The scope of the audit included benefits funding proportionality for Appropriation Year (AY) 2013. Audit procedures were consistent with the methodology prescribed by the State Auditor's Office to comply with Rider 8, and included review of source information obtained from the internal accounting system and the State's Uniform Statewide Accounting System (USAS), review of the benefits proportionality reporting process, validation of the accuracy of information and proportional funding calculations reported to the State Comptroller on the Benefits Proportionality by Fund Report (APS 011), and testing to verify eligibility of employee benefits paid with appropriated funds.

Because AY 2013 was included in the prior year audit, the benefits proportionality audit conducted during FY 2016 included procedures related to AY 2012 and AY 2014. Based on audit procedures performed, Benefits Proportionality by Fund Reports (APS 011) for appropriation years 2012 through 2014, as submitted to the State Comptroller, were materially accurate. The process in place to prepare the annual report is sufficient to ensure benefits funding proportionality is applied according to the guidelines established in Article IX, Section 6.08, of the General Appropriations Act. Two management recommendations were identified and were implemented prior to the end of FY 2016.

III. Internal Audit Assessment Associated with Senate Bill 20

Senate Bill 20 (84th Legislative Session) made several modifications and additions to Texas Government Code (TGC) and Texas Education Code (TEC) related to purchasing and contracting. Effective September 1, 2015, TEC §51.9337 requires that, "The chief auditor of an institution of higher education shall annually assess whether the institution has adopted the rules and policies required by this section and shall submit a report of findings to the state auditor."

The UT Southwestern Office of Internal Audit conducted this required assessment for fiscal year 2016, and noted that the institution was in compliance with the requirements. See audit report 16:31 Contracts Management (Senate Bill 20).

Based on review of current institutional policy and the UT System Board of Regents' Rules and Regulations, UT Southwestern has generally adopted all of the rules and policies required by TEC §51.9337. Review and revision of institutional and System policy is an ongoing process. These rules and policies will continue to be assessed annually to ensure continued compliance with TEC 51.9337.

IV. Audit Plan for Fiscal Year 2016

FY16 Audit Plan – Based on approved plan modified in FY 2016	Budget	% of Total
<i>Financial Risk Based Audits</i>		
16:01 Accountable Care Network Audit <i>Scheduled for completion in Q2 2017</i>	400	
16:02 MSRDP/Ambulatory Procurement Audit <i>Deferred until FY 2017; approved by Audit Committee</i>	0	
16:03 Procurement Audit <i>Deferred until FY 2017; approved by Audit Committee</i>	0	
16:04 Hospital Accounting Operations Audit * <i>Report issued March 24, 2016</i>	400	
16:05 Accounts Payable Audit * <i>Report issued January 5, 2016</i>	400	
16:06 Patient Financial Services (PFS) - Managed Care Contract Adjustments Audit * <i>Report to be issued in Q1 2017</i>	250	
16:07 Patient Financial Services (PFS) - Customer Service Audit * <i>Report to be issued in Q1 2017</i>	300	
16:08 Patient Financial Services (PFS) - Cash Posting Audit * <i>Report to be issued in Q1 2017</i>	300	
16:09 Charge Capture/Reconciliation Audit (Hospitals and Clinics) + <i>Report to be issued in Q1 2017</i>	600	
16:10 Charity and Uncompensated Care Audit <i>Report to be issued in Q1 2017</i>	200	
16:11 Sponsored Programs Administration Audit <i>Deferred until FY 2017; approved by Audit Committee</i>	150	
16:50 SWHR Settlement <i>Report to be issued in Q1 2017</i>	150	
Financial Risk Based Audits Subtotal	3,150	16.8%
<i>Financial Audits (Non-Risk Based)</i>		
16:12 Deloitte Financial Audit Support <i>Scheduled for completion in Q1 2017</i>	775	
16:13 UTS 142.1 Annual Monitoring Plan Review <i>Report issued January 4, 2016</i>	100	
<i>Financial Audits (Non-Risk Based) Subtotal</i>	875	4.7%
Financial Audits Subtotal	4,025	21.5%
<i>Operational Risk Based Audits</i>		
16:14 Recruiting Audit <i>Deferred until FY 2017; approved by Audit Committee</i>	100	
16:15 Graduate Medical Education (GME) Audit * <i>Report issued June 28, 2016</i>	550	
16:16 Vendor Management/Third Party Relationships Audit <i>Report to be issued in Q1 2017</i>	700	
16:17 Employee Compensation Audit <i>Report to be issued in Q1 2017</i>	400	
16:18 Sample Offsite Clinic(s) Operation Review(s) + <i>Report issued June 29, 2016</i>	350	
16:19 Vendor Recall Audit (Hospitals and MSRDP) <i>Report issued March 16, 2016</i>	250	
16:20 Carryover of FY15 Audits <i>Completed</i>	780	
Operational Risk Based Subtotal	3,130	17.9%

UT Southwestern Medical Center
Internal Audit Annual Report for Fiscal Year 2016

FY16 Audit Plan – Based on approved plan modified in FY 2016	Budget	% of Total
<i>Operational Audits (Non-Risk Based)</i>		
16:21 Direct Reports' Travel & Entertainment Review <i>Report issued June 28, 2016</i>	150	
16:22 Assistance to UT System for Presidential Travel & Entertainment Review <i>Report issued January 14, 2016 by UT System</i>	40	
Operational Audits (Non-Risk Based) Subtotal	190	1.0%
<i>Operational Consulting Projects</i>		
16:23 Internal Control and Fraud Awareness Training <i>Consulting project complete</i>	100	
Operational Consulting Projects Subtotal	100	.5%
<i>Operational - Change in Management Audits</i>		
16:24 Change in Management Reviews for key leaders <i>In progress</i>	800	
Change in Management Subtotal	800	4.3%
Operational Audits Subtotal	4,440	23.7%
<i>Compliance Risk Based Audits</i>		
16:25 UT System Identified Risk-Based Review - Practice Plan; Conflict of Interest <i>Report to be issued in Q1 2017</i>	400	
16:26 IACUC Process/Program Review (Compliance)* <i>Report to be issued in Q2 2017</i>	400	
16:27 Clinical Trials Billing (substituted for Animal Controlled Substances Audit) <i>Report to be issued in Q2 2017</i>	300	
16:28 Documentation Retention Audit <i>Report to be issued in Q1 2017</i>	300	
Compliance Risk Based Audit Subtotal	1,400	7.5%
<i>Compliance Audits (Non-Risk Based)</i>		
16:29 Texas Higher Education Board (THECB) Review <i>Report issued January 8, 2016</i>	100	
16:30 Proportional Funding of Benefits Review <i>Report issued January 8, 2016</i>	300	
16:31 Contracts Management Review <i>Report to be issued in Q1 2017</i>	300	
Compliance Audits (Non-Risk Based) Subtotal	700	3.7%
Compliance Audits Subtotal	2,100	11.2%
<i>Information Technology Risk Based Audits</i>		
16:32 Disaster Recovery/Business Continuity Audit <i>Report to be issued in Q1 2017</i>	400	
16:33 IT Governance Audit <i>Report to be issued in Q2 2017</i>	400	
Information Technology Risk Based Subtotal	800	4.3%
<i>Information Technology Consulting Projects</i>		
16:34 PeopleSoft 9.2 Upgrade <i>Consulting project complete</i>	200	
16:35 Bio-Informatics <i>Consulting project complete</i>	100	
16:36 ICD-10 <i>Consulting project complete</i>	100	
16:37 Other System Development Consulting <i>Consulting project complete</i>	300	
Information Technology Consulting Subtotal	700	3.7%
<i>Follow-up</i>		
16:38 Audit Follow-up	550	

UT Southwestern Medical Center
Internal Audit Annual Report for Fiscal Year 2016

FY16 Audit Plan – Based on approved plan modified in FY 2016	Budget	% of Total
<i>Complete</i>		
Audit Follow-up Subtotal	550	2.8%
<i>Development - Operations</i>		
16:39 Continuous Auditing/Monitoring <i>Completed</i>	250	
16:40 Annual Internal Audit Report <i>Completed</i>	100	
16:41 Audit Committee Reporting <i>Completed</i>	500	
16:42 FY17 Risk Assessment and Audit Plan Development <i>Completed</i>	400	
16:43 State Auditor’s Office (SAO) Support <i>Completed</i>	50	
16:44 Staff Meetings <i>Completed</i>	650	
Development – Operations Subtotal	1,950	10.4%
<i>Development – Initiatives and Education</i>		
16:45 Training for Internal Audit <i>Completed</i>	610	
16:46 Internal Audit Development <i>Completed</i>	250	
Development – Initiatives and Education Subtotal	860	4.6%
<i>Special Projects</i>		
Hotline/Special Projects & Consulting Reserve	3,331	
Special Projects Subtotal	3,331	17.8%

* - denotes Integrated audits to be performed using IT Audit expertise.

+ - denotes Cyclical audits to be performed each year in different areas based on risk profile

Total	18,756	100%
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Explanation of Deviations from Fiscal Year 2016 Audit Plan

The FY 2016 Audit Plan noted above represents a modified plan that was approved by the Institutional Audit Committee in July 2016. Modifications to the audit plan were due to several reasons to include further assessment of risks (approximately a year after original assessment) revealed certain areas were undergoing reorganization or other management initiatives.

The modified plan represented a reduction in total FY 2016 hours from 19,386 to 18,186.

The following audits were in-process at the end of FY 2016 and were reported in the October Audit Committee meeting:

- Conflict of Interest Review
- Document Retention Review
- Orthopaedic Surgery Charge Capture Review
- Revenue Cycle – Cash Posting Review
- Revenue Cycle – Customer Service Function Review
- Revenue Cycle – Charity Care Review
- Revenue Cycle – Managed Care Adjustment Review
- Revenue Cycle – EPIC Security (consolidated reporting for four revenue cycle audits)
- SB20 Assessment

The following FY 2016 audits from the modified plan were deferred to FY 2017:

- Sponsored Programs Administration Audit
- MSRDP/Ambulatory Procurement Audit
- Procurement Audit
- Employee Recruiting Audit

V. Consulting Services and Non-Audit Services Completed

Activity	Impact
Performed reviews of complaints received through Medical Center's <i>EthicsLine</i> .	Provides the Medical Center with investigation resources.
Conducted facilitated risk assessment workshops and developed comprehensive risk assessment results documents.	Collaborates with Medical Center management to provide an enterprise risk management approach for the Medical Center in addition to identifying auditable risk areas to be included in Internal Audit Plan.
Assisted in identifying controls for adequate Departmental Financial Review processes	Provides Medical Center employees with guidance on how to review and reconcile their departmental accounts to minimize errors and irregularities in the normal course of business activities.
UTS142.1 Testing	Provides validation for annual financial certification processes and monitoring controls.

Activity	Impact
Fraud Analysis	Provides independent consultation and evaluation tools to management for preventing, detecting and monitoring of fraudulent activities.
Archibus Implementation	Provides independent consultation and guidance of internal controls for process flows within Archibus application implementation.
Business Resumption and Disaster Recovery Planning	Provides independent consultation and guidance to help Medical Center address Emergency preparedness and Business Continuity risks.
Participation in the quarterly Executive Compliance Committee	Provides consultation and guidance on emerging issues in risk management and audit initiatives.
Participation in monthly Information Security/Privacy Steering Committee Meetings	Provides consultation and guidance on emerging issues in areas of physical security initiatives, privacy and information security.
Participation in the following Committees or work groups: <ul style="list-style-type: none"> • Executive Compliance Committee • Executive Wellness Committee • Business Services Group • Financial Administrative Group • Information Security/Privacy Steering Committee • Revenue Integrity Committee • Student System Steering Committee • University and Professional Billing Compliance Committee (UPBCC) • UT System Risk Assessment Work Group • UT System Audit Committee Reporting Work Group • UT System Shared TeamMate Project - Technical Team • UT System IT Risk Assessment Methodology Steering Committee 	Participates in focused groups and provides consultation on process improvement, development of new processes, institutional initiatives, emerging issues in risk management, and audit initiatives.

Coordination of External Audits	Provides operational support for the following: State Auditor's Office single statewide audit (A-133 and Financial portions), Deloitte Financial Audit (Interim and Year-end), Deloitte Information Security Assessment and Effectiveness Review, US Department of Health and Human Services Office of Inspector General.
Assistance to External Audit Professional Organizations	Provides professional assistance or participation in the following associations: Association of Healthcare Internal Auditors (AHIA), Institute of Internal Auditors (IIA), Information Systems Audit and Control Association (ISACA), Association of College and University Auditors (ACUA).
Assistance to UT System Internal Audit function	Participates in focused groups and provides consultation and assistance for implementing institutional initiatives. Provides institution risk information, internal Audit reporting, quality and other related matters.
Internal Control and Fraud Awareness Training	Provide training to UTSW departments on internal controls and fraud awareness.

VI. External Quality Assurance Review (Peer Review)

An External Quality Assurance Review was performed in FY 2014 by an independent outside firm (PwC). Internal Audit has implemented action items in response to recommendations identified during the EQA review. The letter accompanying the Quality Assurance Report is noted below.



July 7, 2014

Ms. Valla Wilson, Assistant Vice President and Chief Audit Executive
The UT Southwestern Medical Center
6363 Forest Park Rd, Dallas, TX 75235

We have completed an External Quality Assessment ("EQA") of The University of Texas Southwestern Medical Center ("UT Southwestern", "UTSW", or "institution") Office of Internal Audit ("IA"). The EQA included an assessment of the level of conformance with the Institute of Internal Auditor's International Standards for the Professional Practice of Internal Auditing ("the IIA Standards"), the Generally Accepted Government Auditing Standards ("GAGAS"), as well as the relevant requirements of the Texas Internal Auditing Act ("TIAA"). Listed below are our observations:

- IIA Standards - Based on our work, overall IA generally conforms. We did identify process enhancement opportunities.
- GAGAS - Our assessment of GAGAS was limited, based on IA's disclosure that no internal audits were performed during our assessment period under GAGAS. Based on our work, we did not identify conformance observations. We did identify process enhancement opportunities.
- TIAA requirements - Other than the observations related to IIA Standards and GAGAS, no conformance observations were identified during our work. We did identify a process enhancement opportunity.

Our services were performed and this report was developed in accordance with our contract dated February 18, 2014 and are subject to the terms and conditions included therein. Our Services were performed in accordance with the Standards for Consulting Services established by the American Institute of Certified Public Accountants ("AICPA"). Accordingly, we are providing no opinion, attestation or other form of assurance with respect to our work and we did not verify or audit any information provided to us. Our work was limited to the specific procedures and analysis described herein and was based only on the information made available through May 23, 2014, when field work was substantially completed. Accordingly, changes in circumstances after this date could affect the findings outlined in this report. This information has been prepared solely for the use and benefit of, and pursuant to a client relationship exclusively with The University of Texas System Administration. PwC disclaims any contractual or other responsibility to others based on its use and, accordingly, this information may not be relied upon by anyone other than The University of Texas System Administration and UT Southwestern.

We would like to offer a sincere thank you to you and your staff, and the Audit Committee and management of UT Southwestern, for the time and attention they provided during this assessment. We appreciate the opportunity to serve The University of Texas System Administration on this important engagement.

Very truly yours,

A handwritten signature in black ink, appearing to read "PricewaterhouseCoopers LLP". The signature is written in a cursive, flowing style.

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP, 1201 Louisiana, Suite 2900, Houston, TX 77002-5678
T: (713) 356 4000, F: (713) 356 4717, www.pwc.com/us

Information contained herein is for the sole benefit and use of PwC's Client

VII. Internal Audit Plan for Fiscal Year 2017

The internal audit plan for 2017 was developed using a risk assessment process that involved gaining a deeper understanding of the organization and its strategic plan and institutional priorities. The process involved meeting with key leaders of the organization to identify key objectives and risks to achieving the objectives, as well as other risks to the institution, taking into account risks identified in the previous year's risk assessment. As a result of the process, we captured high and medium risks and determined those that are auditable risks to be included in our 2017 Internal Audit Plan.

FY17 Audit Plan	Budget	% of Total
<i>Risk Based Audits</i>		
Office of Technology Development Audit	450	
Charge Capture Review/Reconciliation Audit +	350	
Capital Projects Audit	350	
Financial Aid Audit *	350	
Registrar Audit *	350	
Revenue Cycle - Patient Registration and Authorization Audit	600	
Recruitment Audit *	400	
Sponsored Programs Administration Audit	400	
Cash Management Audit *	350	
Third Party Relationship Management Audit +*	500	
University Hospitals Building & Equipment Maintenance Audit	400	
Procurement Audit	600	
Change In Management Reviews for Key Leaders Audit	800	
UT System Directed - Practice Plan Audit	350	
IT - Continuous Monitoring Audit	300	
IT - Decentralized Computing Audit	400	
IT - Payment Card Industry Compliance Audit	350	
IT - PeopleSoft Oracle Database Audit	300	
IT - PeopleSoft Unix Server Audit	300	
Revenue Cycle - Patient Account Credit Balances Audit	200	

FY 2016 Project Carryforward Audit	900	
Risk Based Audits Subtotal	9,000	46%
<i>Required Audits (Externally and Internally)</i>		
Joint Admission Medical Program (JAMP) Audit	100	
Texas Higher Education Coordinating Board Grants (THECB) Audit	100	
UTS 142 Monitoring Plan Annual Review	100	
TAC202 Audit	250	
T&E - Direct Reports Audit	150	
T&E - President's Office Audit (support to UT System)	40	
Deloitte Financial Audit Support Audit	800	
Uniform Guidance Review Audit	200	
Required Audits Subtotal	1,740	9%
<i>Consulting Projects</i>		
System Development Consulting Review (Risk areas such as project management, controls design, data conversion, user access)	300	
Capital Projects Consulting Review	200	
Population Health Consulting Review	200	
SWHR Consulting Review	300	
SWHR - Financial Reviews	600	
SWHR - IT Controls Review	350	
Internal Control & Fraud Awareness Training	150	
Consulting Projects Subtotal	2100	11%
<i>Investigations</i>		
Investigations	1500	
Investigations Subtotal	1500	8%
<i>Follow Up</i>		
Q1 Follow Up	150	
Q2 Follow Up	150	

Q3 Follow Up	150	
Q4 Follow Up	150	
Follow Up Subtotal	600	3%
<i>General Reserve/Special Projects</i>		
General Reserve	1,000	
General Reserve Subtotal	1,000	5%
<i>Development - Operations</i>		
Annual Internal Audit Report	100	
Audit Committee Reporting	500	
FY18 Risk Assessment and Audit Plan Development	400	
State Auditor's Office (SAO) Support	50	
Staff Meetings	650	
Institutional Committee Meetings	250	
Quality Assurance Review	300	
Development - Operations Subtotal	2,250	11%
<i>Development - Initiatives and Education</i>		
Training for Internal Audit	760	
Internal Audit Development	400	
System Audit Initiatives (workgroups, committees, research, etc.)	250	
Development - Initiatives and Education Subtotal	1,410	7%
* - denotes Integrated audits to be performed using IT Audit expertise. + - denotes Cyclical audits to be performed each year in different areas based on risk profile		
Total	19,600	100%

The following are risks identified as high or high/medium risks and are not included in our plan. They include:

- Adequate resources and bandwidth
- Patient quality and safety
- Transition of care/cross-communication
- Clinical coding and documentation

These risks are not included in the plan due to one or more of the following reasons:

- Management may have institutional initiatives focused on mitigation strategies for addressing risks
- Risks were not considered auditable
- Risks areas are included in the Compliance Office plan
- Transition of leadership or program is underway
- Internal Audit performed an audit of the risk area within the last few years

- Internal Audit performed an audit of the risk area within the last few years

VIII. External Audit Services Procured or Ongoing in Fiscal Year 2016

The following is a list of audits in progress or completed by outside agencies at the Medical Center in FY2016.

External Auditor/ Organization	Purpose
Cancer Prevention Research Institute of Texas (CPRIT) Internal Auditors	Desk Reviews for two CPRIT Grants
Cancer Prevention Research Institute of Texas (CPRIT)	FY15 Financial Audit
Cancer Prevention Research Institute of Texas (CPRIT) Internal Auditors	Monitoring Reviews of 148 individual award compliance and verifications
Cancer Prevention Research Institute of Texas (CPRIT)	On-site review of compliance and stewardship of funds (Moncreif)
Deloitte	Annual Financial Report (AFR) Audit (FY2015 Year End Testing and FY2016 Interim Testing)
National Science Foundation (NSF)	Desk Reviews for selected awards
National Science Foundation (NSF)	Review of active NSF awards during FY 16.
State Auditor's Office (SAO)	Audit A-133 Statewide Single Audit for FY 2015 (Research & Development Cluster)
State Auditor's Office (SAO)	Audit A-133 Statewide Single Audit for FY 2016 (Research & Development Cluster)
State Auditor's Office (SAO)	Salary Data Testing for Teachers Retirement System FY 16 Financial Statement Review
HHSC Office of Inspector General	Desk Audit for clinical trial Research Service Agreement
National Institute of Health (NIH)	Desk Review of NIH Grant
US Department of Agriculture	Annual Inspection of Animal Research Facilities
UT System/PwC	GASB 72 Fair Value Project – Measurement for Tech Stock Investments
Office of the Inspector General – Nationwide Review	External Review for: Costs and Related Billing for Defective/Failed Implanted Medical Devices; Inpatient Rehabilitation Facilities; Outpatient Intensity-Modulated Radiation Therapy services
Centers for Medicare & Medicaid Services (CMS)	External CMS contractor reviews for: E/M Coding Review; Post-Payment Probe Review; Internal Medicine review of

	initial hospital visit; Pre-bill reviews for HBO Therapy Treatments; Two Midnight Short Stay Reviews at CUH
Office of Civil Rights	Limited English Proficiency 18 month review
Protiviti	External Compliance Program Effectiveness Review
Recovery Audit Contractor (RAC) – Complex/Novitas	DRG Validations and Drug Units
Townsend	Three External Construction Audits: West Campus Phase 1; Clements University Hospital; Moncrief Medical Center
Broadus	Peer Review for CUH final charges and claims
Texas Higher Education Coordinating Board	FY 17 Audit of Formula Funding Data Integrity

In addition, UTSW procured internal audit services from Ernst and Young during 4th quarter FY 2016 to supplement the IA resources. The work is anticipated to be completed in first quarter of FY2017. The FY 2016 Employee Compensation audit will be reported to the Audit Committee in December 2016.

IX. Reporting Suspected Fraud and Abuse

- Fraud Reporting - Section 7.10, General Appropriations Act (82nd Legislature), Article IX.
- Coordination of Investigations - Texas Government Code, Section 321.022.
 - UT Southwestern maintains a fraud, waste and abuse hotline webpage that links to the State Auditor's fraud hotline information and website for fraud reporting.
 - UT Southwestern complies with the code for coordination of investigations, progression of investigations and reporting of results.