
Date: March 29, 2023

To: Dr. Robert Hromas, Dean, Long School of Medicine
Dr. Robert Leverence, Exec Vice Dean-Clinical Affairs -UTHP ADM CMO

From: John Lazarine, Chief Audit Executive
Internal Audit & Consulting

Subject: Audit Report – UT Health Physicians (UTHP) Charge Capture

As part of our Audit Plan, we completed an audit of UTHP Charge Capture. Attached is the report detailing the results of this review. This audit identified no audit issues, and the conclusion is summarized in the “Summary of Results” section of the report.

We appreciate the cooperation and assistance we received from UTHP Health-IT management throughout the review.

Respectfully,



John Lazarine, CIA, CISA, CRISC
Chief Audit Executive
Internal Audit & Consulting Services

Distribution:

cc: Dr. William Henrich, President
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Executive Summary

Background

UT Health Physicians (UTHP) utilizes the Epic application, the Institution's electronic health record system, which records patient encounters, creates charges for services provided, and bills charges to insurance payors. Coders and in some cases to a lesser extent Physicians are responsible for capturing charges in Epic and assigning proper service codes to enable the Institution to continue receiving payments from payors.

In FY 2022¹ over \$988 million in charges were processed through the Epic system.

Objective & Scope

As part of our approved annual audit plan, we conducted an audit review of the charge capture process of UT Health Physicians within the School of Medicine at UT Health Science Center San Antonio (UT Health San Antonio). The objective of this audit was to evaluate the effectiveness and controls of the charge capture process to determine that UT Health San Antonio is billing for all services rendered.

The audit scope focused on Epic controls that existed as of December 31, 2022, as they pertained to when an encounter is closed and the claims process begins by our third-party vendor, then sent to insurance payors. Specifically reviewed was the appropriateness of access to modify charge router configurations, error work queue workflows for providers, and processed charges by providers.

We conducted our audit in accordance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*. The audit is also intended to meet the TAC 202² biennial review, as required by the State of Texas and UT System Administration.

Summary of Results

Overall, we determined the controls over the charge capture process, as it pertains to the appropriateness of access to modify charge router configurations, error work queue workflows for providers, and processed charges by providers, were suitably designed, and operated effectively as of December 31, 2022.

We would like to thank UTHP clinical operations, UTHP Health-IT management, and staff for the support and assistance provided during this audit.

¹ Fiscal Year 2022 (September 1, 2021 – August 31, 2022)

² Texas Administrative Code Chapter 202 (TAC §202), RULE §202.76 (c) A review of the institution's information security program for compliance with these standards will be performed at least biennially, based on business risk management decisions, by individual(s) independent of the information security program and designated by the institution of higher education head or his or her designated representative(s).

AUDIT TEAM

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APPROVED FOR RELEASE



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Criteria






Texas Administrative Code Chapter 202 (TAC §202) outlines the minimum information security and cybersecurity responsibilities and roles at state agencies and institutions of higher education. TAC §202 requires agencies and institutions of higher education to use the TAC §202 Security Controls Standards Catalog (SCSC). The security controls catalog is based on the National Institute of Standards and Technology (NIST) Special Publication (SP) 800-53, R5, and the Control Objectives for Information and Related Technologies (COBIT). Using a centrally managed controls catalog effectively ensures that all agencies and institutions use common language and minimum standards when implementing security measures.

Testing Methodology and Results

Internal Audit utilized TAC §202 SCSC as part of the validation testing to determine whether controls were suitably designed and operated effectively. The results of the test work are summarized above:

- **(*) Risk and Risk Ranking** (as to its impact on UTHP Operations in the absence of adequate controls)
 - **Red** = High Risk
 - **Yellow** = Medium Risk
 - **Green** = Low Risk
- **Mitigating Control** (as defined in TAC §202 Security Controls Standards Catalog)
- **Control Status**
 - **Red** = Control is not in place and/or not working
 - **Yellow** = Control is in place and is not reliable
 - **Green** = Control is in place and operating effectively

Summary of the Audit of Charge Capture Testing Results

#	Risk	Risk Ranking *	Mitigating Control	Control Status
1	Unauthorized Access - Staff has the ability to make unauthorized changes to patient procedure codes, resulting in errors and loss of revenue.		Access to modify charge router configurations is restricted to appropriate users dictated by the user roles assigned to the employee's profile within Epic. <i>TAC 202, SCSC AC-2, SCSC AR-3</i>	
2	Ability to use unallowed procedure codes - Unallowable codes are not routed to an error work queue for review by a coder. <i>Note – The test work performed focused on error work queues related to providers.</i>		Error Work queues - If an employee uses an unallowable code, Epic is configured to route the charge to an error work queue for review by a Coder. <i>TAC 202, SCSC AC-2, SCSC AR-3</i>	
3	Unprocessed Charges - Charges are not processed automatically or reviewed manually by staff via work queues (e.g., error work queues), resulting in loss of revenue (i.e., the charge remains open and is never closed, the claim is not timely filed).		Configurations are modified to ensure that charges follow the workflow process. The configuration also routes the charge to an error workflow, which is reviewed daily by staff and management. <i>TAC 202, SCSC AC-2, SCSC AR-3</i>	