

## 16-111 Dental Service Research and Development Plan (DSRDP) Biopsy Services

We have completed our audit of the DSRDP Biopsy Services. This audit was performed at the request of the UTHealth Audit Committee and was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

### BACKGROUND

Biopsy Services is performed and managed by 15 faculty and staff in the Diagnostic and Biomedical Sciences Department (Diagnostic Sciences). For service to be performed, a biopsy kit containing the patient specimen, the completed Surgical Pathology Service form (Biopsy form), and copies of insurance coverage, if available, is sent directly to the biopsy lab in the School of Dentistry (SoD). A Pathology Report is created to document the details of specimens received, the procedures undertaken, the results, and the charge codes to be used for billing purposes. The approved Pathology Report along with the Biopsy form and insurance coverage, if applicable, are provided to staff in Diagnostic Sciences who are responsible for billing.

### OBJECTIVES

The objective of this audit was to determine whether the controls over the Biopsy Services' receipt of payments and deposits, billings and collections, accounts receivable, and equipment encryption are adequate and functioning as intended. System access review was part of the initial objective of this audit; however, it will be deferred to fiscal year 2017 audit, axiUm Dental Software System.

### SCOPE PERIOD

The scope period was May 1, 2015 through April 30, 2016.

### METHODOLOGY

The following procedures were performed:

- Reviewed a sample of payments received (24) to verify completeness, accountability, and that deposits were made in accordance with the Cash Handling Manual.
- Reviewed the monthly reconciliation of payments in axiUm to cash receipts in PeopleSoft FMS and verified it was performed for all 12 months.
- Selected a sample of patient encounters (25) and reviewed the Pathology Report for proper approval as well as verified the charge codes on the Pathology Report were recorded to the patient's account in axiUm.
- Reviewed the billing and follow up processes for compliance with formal and informal departmental policies and procedures.
- Reviewed the monthly Daily Activity Report (12) showing all adjustments made to patient's account to verify completeness of the report and proper approval.

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- Conducted an electronic data analysis of all adjustments made to patients' accounts recorded in axiUm during the scope period to identify anomalies and/or trends.
- Performed an analysis of gross charges and net revenue for the scope period using the financial information in axiUm and the cash receipts recorded in PeopleSoft FMS to identify anomalies and/or trends.
- Reviewed monthly journal entry documentation for proper approval and to verify the financial information in axiUm supports the revenue reported in PeopleSoft FMS.
- Performed a comparison of the Aged Balance Reports for the fiscal year ended August 31, 2015 to the current fiscal year as of April 30, 2016 for reasonableness.
- Reviewed the application servers' information pertaining to the location of the clinical information (axiUm) and verified all application servers are in the Secure Zone in accordance with IT policy and procedures.
- Reviewed the equipment encryption information for the 15 faculty and staff in Biopsy Services and verified the equipment was encrypted and the last encryption transmission update was up-to-date and reasonable at the time of review.

### AUDIT RESULTS

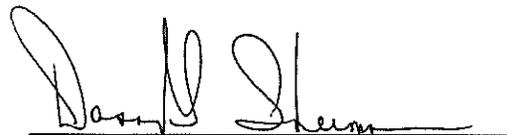
A&AS identified areas of improvement related to DSRDP Biopsy Services:

- Procedures for the accounts receivable and bad debt write-off processes should be enhanced to help maximize collections and manage bad debt write-off.
- The Aged Balance report does not accurately reflect outstanding receivables to assist the department in efficiently determining the amount to be paid by the insurance provider and the amount owed by the patient.
- Billing for service(s) within 30 days from the treatment date was not consistently performed in accordance with informal departmental procedures.
- Processes for identifying, recording, and applying different types of adjustments to patient balances should be documented. In addition, also ensure compliance with billing regulations for Medicare patients when the referring providers are not registered with the Medicare Provider Enrollment, Chain, and Ownership System (PECOS).
- The stamp used by the department to endorse check and money order payments was not restrictively endorsed with "For Deposit Only" as required by the Cash Handling Manual.
- Cash handling responsibilities related to deposit frequency and separation of duties were not consistently performed in accordance with the Cash Handling Guidelines.

### NUMBER OF PRIORITY & HIGH FINDINGS REPORTED TO UT SYSTEM

None

We would like to thank the staff and management within the SoD Diagnostic Sciences for Biopsy Services as well as the SoD Technology Service and Informatics teams who assisted us during our review.



Daniel G. Sherman, MBA, CPA, CIA  
Assistant Vice President

**MAPPING TO FY 2016 RISK ASSESSMENT**

<b>Risk (Rating)</b>	R. 97 The Biopsy Tower transition to axiUm was not a smooth transition. (High)
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**AUDITING & ADVISORY SERVICES ENGAGEMENT TEAM**

<b>Assistant Vice President</b>	Daniel G. Sherman, MBA, CPA, CIA
<b>Audit Manager</b>	Nathaniel Gruesen, MBA, CIA, CISA, CFE
<b>Auditor Assigned</b>	Kathy Tran
<b>End of Fieldwork Date</b>	July 19, 2016
<b>Issue Date</b>	October 7, 2016

**Copies to:**  
 Audit Committee  
 Dr. John Valenza  
 Dr. Kalu Ogbureke  
 Joe Morrow

Issue #1	<p>A&amp;AS reviewed the processes for managing and writing off accounts receivable and noted the following processes:</p> <ul style="list-style-type: none"> <li>• Departmental policy on receivables follow-up states: “The Dxs’ Chair will review and approve EHR write-off report at the end of the month.” The tool provided to the Chair is two Daily Activity Reports (DAR’s). One contains bad debt transactions only and the other contains all adjustments.</li> <li>• Departmental policy states “Insurance is allowed 120 days to pay, if not paid, balances are transferred to patient’s responsibility... Patient balances are allowed 180 days (1 statement each month) to pay or make financial arrangements... If unpaid after 180 days Dxs’ staff will write-off the balance.”</li> <li>• Departmental policy requires statements be sent monthly to patients with outstanding balances. This manual process involves statements being generated in axiUm, printed, and mailed to each patient.</li> </ul> <p>During the review, A&amp;AS noted the following issues:</p> <ul style="list-style-type: none"> <li>• Adjustments can be written off in axiUm and not approved by the Chair as a result of back dating the entry. Management explained courtesy adjustments and teaching cases are back dated to the date of service (DOS) so they will align with the bill in axiUm. The result was these adjustments do not show up on the DAR reports submitted for review and approval by the Chair. These reports were run the month in which the bad debt was recorded and would not include the back dated entry. We reviewed February through April 2016 and noted approximately \$1,440 in teaching cases and \$1,050 in courtesy adjustment write-offs were handled in this manner.</li> <li>• Bad debt write-off policy was unclear as to when a balance should be written off. Currently, it is measured from DOS and not date billed. If a charge was not billed to the insurance timely and subsequently denied, it resulted in a patient responsibility. We noted patient accounts where only one bill was sent to the patient before the account was written-off without adequate account follow-up.</li> <li>• When a payment was subsequently received or anticipated after bad debt write-offs, we noted instances of the bad debt write off transaction being deleted from the patient’s account in axiUm, which resulted in the loss of an audit trail.</li> <li>• For the period May 2015 through April 2016 bad debt write off adjustments totaling \$526,253 were recorded and written off in axiUm. Of note, there were \$116,700 written off in August 2015 and \$120,800 written off in November 2015. Management explained the two write-offs were performed in order to true-up the A/R balance.</li> <li>• A random sample of 75 encounters found bad debt write-offs ranging from 100 – 690 days from DOS. This was a deviation</li> </ul>
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	<p>from departmental policy since accounts under 180 days from the DOS were also written off.</p> <ul style="list-style-type: none"> <li>• Accounts written-off resulted in adjusted statements with a zero balance sent to the patient showing the amount due being written-off and was no longer owed.</li> <li>• Incorrect code was used in axiUm up to January 2016 to record charges related to payments received after bad debt write offs.</li> <li>• Account receivable follow-up was not performed on a consistent basis, although it appears to be improving in calendar 2016.</li> </ul>
<b>Recommendation #1</b>	We recommend Diagnostic Sciences Management review the entire accounts receivable and bad debt write-off process and develop practices that will help maximize collections and manage bad debt write-off.
<b>Rating</b>	Medium
<b>Management Response</b>	<p>We agree with your recommendation and have taken the following steps to ensure that Diagnostic Sciences is in compliance with maximizing collections and managing bad debt write-offs.</p> <p>Diagnostic Sciences will establish and implement into policy and procedure as follows:</p> <ul style="list-style-type: none"> <li>• Register patient with insurance to accurately report charges</li> <li>• Allow the claim to go through the billing cycle</li> <li>• Insurance will adjudicate the claim and provide payment determination on the EOB</li> <li>• We will then post according to the EOB: <ul style="list-style-type: none"> <li>○ Amount Paid</li> <li>○ Amount Disallowed and the remark code will provide the explanation of the reason</li> <li>○ Amount of Patient Responsibility</li> </ul> </li> <li>• Utilize axiUm's aged balance report to help identify aging accounts over 180 days.</li> <li>• Send out statements each month until account ages to 180 days, after 180 days a final statement is sent and total amount is adjusted using the bad debt code.</li> <li>• Within 15-20 days we will verify information on insurance portal if EOB is not sent, transferring patient from insurance pay to patient pay. Send out statements each month until account reaches 180 days, after 180 days final statement will be sent and total amount will be adjusted using the bad debt code.</li> <li>• Adjustments will not be back dated to match treatment date. Adjustments will be dated on the day that they are keyed into axiUm.</li> <li>• Bad Debt adjustments will not be reversed when a payment is received, instead a collection fee charge will be entered and applied to payment.</li> </ul>
<b>Responsible Party</b>	Joe Morrow, Associate Dean for Management
<b>Implementation Date</b>	September 1, 2016

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<b>Issue #2</b>	<p>A&amp;AS reviewed the Aged Balance (Summary) Report from axiUm as of April 30, 2016 and noted the report showed \$257,324 (or 99.3%) of the outstanding balance was pending payments from patients. Management explained biopsy service is a specialty lab and does not participate in insurance plans. As a result, all charges are recorded in axiUm as patient responsibility, even when billed to the insurance.</p> <p>Since biopsy service is not part of an insurance plan, they are unable to efficiently determine the amount to be paid by the insurance provider or the amount that should be billed to the patient until after the patients' insurance provider has paid. This causes delays in billing the patient responsibility, extends days in A/R and may make collection less likely.</p>
<b>Recommendation #2</b>	<p>We recommend Diagnostic Sciences Management perform an assessment to determine the cost and benefit to participate in different insurance plans for the biopsy services provided. Participation in the insurance plans would assist the department in determining the amount to be paid by the insurance provider, the amount responsible by the patient, and allow more accurate reporting of the Aged Balance (Summary) Report.</p>
<b>Rating</b>	<p>Low</p>
<b>Management Response</b>	<p>We agree with your recommendation and will take the following steps to ensure that Diagnostic Sciences work to perform an assessment to determine the cost and benefit to participate in different insurance plans for the biopsy services provided.</p> <p>Diagnostic Sciences is in the process of enrolling its pathologist in a variety of insurance plans:</p> <ul style="list-style-type: none"> <li>• Pathologists are enrolled in Council for Affordable Quality Healthcare (CAQH)</li> <li>• Pathologists are awaiting to hear from Blue Cross Blue Shield of Texas</li> </ul>
<b>Responsible Party</b>	<p>Joe Morrow, Associate Dean for Management</p>
<b>Implementation Date</b>	<p>August 1, 2016</p>

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<p><b>Issue #3</b></p>	<p>Informal departmental billing procedure requires completed biopsy services to be billed within 30 days from the treatment date.</p> <p>A&amp;AS reviewed a sample of 25 patient encounters in axiUm and noted 18 were billed within 30 days from the treatment date and one was billed after 30 days; however, it was related to a decalcification procedure, which requires the specimen to be shipped and analyzed out of state. A&amp;AS noted for the remaining six (or 24%) patient encounters, the number of days elapsed between the treatment date and the date the treatment was entered into axiUm ranged from 35 - 76 days.</p> <p>In addition, A&amp;AS noted for the period from May 2015 through April 2016, "Past Filing Deadline for Insurance" adjustments totaling \$31,225 and "Past Appeal Deadline" adjustments totaling \$55,500 were recorded and written off in axiUm. This \$86,725 (\$31,225 + \$55,500) is approximately 9.8% of the \$883,744 treatments recorded in axiUm for the same period.</p>
<p><b>Recommendation #3</b></p>	<p>We recommend Diagnostic Sciences Management use the Completed Oral Path Report from axiUm to identify completed biopsy cases to ensure services for the completed cases are billed timely and in accordance with required filing deadline.</p>
<p><b>Rating</b></p>	<p>Low</p>
<p><b>Management Response</b></p>	<p>We agree with your recommendation and will take the following steps to ensure that Diagnostic Sciences work to develop implement and maintain policies and procedures to ensure services for completed cases are billed timely and in accordance with required filing deadline.</p> <p>Diagnostic Sciences will establish and implement into policy and procedure as follows:</p> <ul style="list-style-type: none"> <li>• Each month run Completed Report in axiUm</li> <li>• Review report to verify that each biopsy report has been entered into axiUm             <ul style="list-style-type: none"> <li>○ Report will then be scanned and filed in electronic database</li> </ul> </li> <li>• Each month run Incomplete Report in axiUm</li> <li>• Review report and follow-up on any report that has not been entered into axiUm             <ul style="list-style-type: none"> <li>○ Report will then be scanned and filed in electronic database</li> </ul> </li> </ul>
<p><b>Responsible Party</b></p>	<p>Joe Morrow, Associate Dean for Management</p>
<p><b>Implementation Date</b></p>	<p>August 1, 2016</p>

<p><b>Issue #4</b></p>	<p>Adjustment codes (such as bad debt write off, contractual agreement, teaching case discount, void payment) are available in axiUm for selection to reduce the patient balances when appropriate. Of the various adjustment codes available for selection, two adjustment codes (courtesy and non-PECOS provider) were used in the sample of 25 patient encounters selected for review.</p> <p><u>COURTESY ADJUSTMENT</u></p> <p>Departmental policy on Receivables Follow-Up, procedure II.E states if the pathologist deems a biopsy “no charge,” a designated adjustment code will be used in axiUm to clear the balance, and the reason for the adjustment will be documented in the patient’s account.</p> <p>A&amp;AS reviewed a sample of 25 patient encounters in axiUm and noted one had a courtesy adjustment made to the patient's account on August 6, 2015; however, a note was not documented in axiUm to explain why the adjustment was made. Based on further analysis, we noted courtesy adjustments totaling \$20,062 were recorded and written off in axiUm for the period from May 2015 through April 2016. Management explained the courtesy adjustment, which entails a discount of approximately 39% was given to patients from the Bering Omega Dental Clinic only. While no formal documentation related to the discount could be provided, we were informed this was authorized by the former chair of Oral Pathology.</p> <p><u>NON-PECOS PROVIDER ADJUSTMENT</u></p> <p>Biopsy kits containing patient’s specimen are sent directly to the SoD lab for examination. In some cases, the provider requesting the biopsy service may not have been registered in PECOS at the time of referral. As a result, Medicare will not pay for these claims. Under these circumstances, an adjustment code for “Provider not in Pecos-Medicare” is used to clear the patient’s balance in the full amount. For the period from May 2015 through April 2016, “Provider not in Pecos-Medicare” adjustments totaling \$32,651 were recorded and written off in axiUm.</p> <p>Management explained informal procedures have been implemented for lab staff to verify the provider’s registration with PECOS online if billing pertains to Medicare and also to ensure the Biopsy Form is completed and signed by the patient acknowledging that the patient will be responsible for payment if the insurance provider does not pay.</p>
<p><b>Recommendation #4</b></p>	<p>We recommend Diagnostic Sciences Management:</p> <ul style="list-style-type: none"> <li>a) Review and assess the arrangement to provide discounts only to patients at the Bering Omega Dental Clinic. If determined to continue the practice, approval from Senior Management should be obtained and documented.</li> <li>b) Formally document in a written departmental policy the process for identifying, recording and applying different types of adjustments to patient balances.</li> </ul>

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	c) Work with the Office of Institutional Compliance Management to ensure compliance with established billing regulations once personnel determines the referring provider for Medicare patients is not registered with PECOS.
<b>Rating</b>	Low
<b>Management Response #4a</b>	<p>We agree with your recommendation and have taken the following steps to ensure that Diagnostic Sciences is in compliance with discounting fees for Bering Omega Dental Clinic.</p> <p>Diagnostic Sciences will establish and implement into policy and procedure as follows:</p> <ul style="list-style-type: none"> <li>• Establish a contract with Bering Omega Dental Clinic to reduce fees by 40%.</li> </ul>
<b>Responsible Party</b>	Joe Morrow, Associate Dean for Management
<b>Implementation Date</b>	November 1, 2016
<b>Management Response #4b</b>	<p>We agree with your recommendation and have taken the following steps to ensure that Diagnostic Sciences is in compliance with identifying, recording and applying different types of adjustment to patient balances.</p> <p>Diagnostic Science will establish and implement into policy and procedure as follows:</p> <ul style="list-style-type: none"> <li>• Teaching Case Adjustment <ul style="list-style-type: none"> <li>○ Biopsy cases that are sent from School of Dentistry predoc and graduate clinics, total fee is reduced.</li> </ul> </li> <li>• Courtesy Adjustment <ul style="list-style-type: none"> <li>○ Biopsy cases that are sent from Medical School Pathology that include Memorial Herman Hospital and Lyndon B. Johnson General Hospital, total fee is reduced.</li> </ul> </li> <li>• Bad Debt Write-Off Adjustment <ul style="list-style-type: none"> <li>○ Biopsy cases that are over 180 days old, total fee is reduced</li> <li>○ Statements that come back with insufficient or incorrect address, the address is verified with patient's information in axiUm, if it matches, total fee is reduced.</li> </ul> </li> <li>• Contractual Write-Off <ul style="list-style-type: none"> <li>○ Biopsy cases that are sent from contributors that have a contract in place between the contributor and Oral Pathology for a discounted fee.</li> </ul> </li> <li>• Medicare Contractual Adjustment <ul style="list-style-type: none"> <li>○ The portion that Medicare does not pay is adjusted off in axiUm with a Medicare contractual adjustment.</li> </ul> </li> <li>• Small Balance Write Off <ul style="list-style-type: none"> <li>○ When a patient's balance is \$50.00 or less and over 180 days a small balance write-off adjustment is done.</li> </ul> </li> </ul>

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	<ul style="list-style-type: none"> <li>• Provider not in Pecos-Medicare             <ul style="list-style-type: none"> <li>○ When a contributor submits a specimen and a patient's Medicare insurance and the contributor is not a PECOS provider, Medicare will deny the claim. A provider not in PECOS-Medicare adjust will be applied to reduce total fee.</li> </ul> </li> <li>• Past Appeal Deadline             <ul style="list-style-type: none"> <li>○ Adjustment code is used when insurance is past the appeal date and the patient is not responsible for balance.</li> </ul> </li> </ul>
<b>Responsible Party</b>	Joe Morrow, Associate Dean for Management
<b>Implementation Date</b>	August 1, 2016
<b>Management Response #4c</b>	<p>We agree with your recommendation and have taken the following steps to ensure that Diagnostic Sciences is in compliance with identifying if a contributor is in PECOS when sending a specimen and Medicare insurance.</p> <p>Diagnostic Science will establish and implement into policy and procedure as follows:</p> <ul style="list-style-type: none"> <li>• When a contributor submits a specimen with Medicare insurance, the lab will ensure that the contributor is a PECOS provider. Should the contributor not be a PECOS provider, the lab will call the contributor's office and have the patient sign Medicare form CMS-R-131. Should the lab not be able to reach the contributor's office or the patient refuses to sign the Medicare form, the specimen will be returned.</li> </ul>
<b>Responsible Party</b>	Joe Morrow, Associate Dean for Management
<b>Implementation Date</b>	August 1, 2016

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<p><b>Issue #5</b></p>	<p>The Cash Handling Manual requires all checks to be restrictively endorsed and the endorsement must include the following information: "For Deposit Only," the institution name and the department name.</p> <p>Currently, each check is endorsed as follows:  "UT School of Dentistry  Oral Pathology"</p> <p>The stamp used by the department to endorse check and money order payments is not restrictively endorsed with the line, "For Deposit Only" as required by the Cash Handling Manual.</p>
<p><b>Recommendation #5</b></p>	<p>We recommend Diagnostic Sciences Management work with Treasury Management to ensure they are in compliance with the Cash Handling Manual. If required, Diagnostic Sciences Management should obtain the appropriate stamp for use and ensure the stamp is used to endorse all check and money order payments received.</p>
<p><b>Rating</b></p>	<p>Low</p>
<p><b>Management Response</b></p>	<p>We agree with your recommendation and have taken the following steps to ensure that Diagnostic Sciences is in compliance with the Cash Handling Manual.</p> <p>Diagnostic Sciences will establish and implement into policy and procedures as follows:</p> <ul style="list-style-type: none"> <li>• We will use the following endorsement information:  For Deposit Only  The University of Texas  Health Science Center at Houston  SOD Oral Pathology</li> </ul>
<p><b>Responsible Party</b></p>	<p>Joe Morrow, Associate Dean for Management</p>
<p><b>Implementation Date</b></p>	<p>August 1, 2016</p>

<p><b>Issue #6</b></p>	<p><u>DEPOSIT</u>  The Cash Handling Manual requires cash or cash equivalents to be submitted for deposit daily if over \$200 or at least by the end of the week if less than \$200.</p> <p>A&amp;AS reviewed a sample of 24 payment date ranges during the scope period and noted deposits were not made daily in accordance with the Cash Handling Manual. Check and/or money order payments included in the deposits for the sample selected ranged from \$885 to \$12,286. Additionally, we noted the Bank Deposit Report from axiUm used to prepare the deposits contained overlapping dates where payments received and recorded on the same day were split into two separate deposits.</p> <p><u>SEPARATION OF DUTIES</u>  The Cash Handling Manual requires separation of duties between the person receiving cash and the person maintaining the accounting records. Specifically, the following responsibilities should be distributed among employees so that one person does not perform more than one of the following duties: 1) opening mail, 2) receipting funds and endorsing checks, 3) authorizing voids, corrections or debit entries, 4) preparing deposits, 5) reconciling to General Ledger, and 6) billing and collection duties. In addition, monthly cash receipt activity reconciliation should be reviewed by someone independent of the cash handling or recording functions.</p> <p>A&amp;AS assessed the different cash handling functions as assigned to the four staff in Biopsy Services and determined the duties are not separated in accordance with the Cash Handling Manual. For example:</p> <ul style="list-style-type: none"> <li>• The Administrative Coordinator is responsible for recording payments (EFT mostly), performing voids or corrections, recording adjustments or write offs, preparing deposits, recording deposit amounts in FMS, reconciling cash receipts in axiUm to FMS, performing billing and receivables follow up (patient and insurance billing).</li> <li>• The Senior Administrative Manager is responsible for recording payments, performing voids or corrections, recording adjustments or write offs, reviewing or preparing monthly reconciliation of cash receipts to FMS, preparing and recording journal entries, and performing billing and receivables follow up (doctor billing, Quest, etc.)</li> </ul>
<p><b>Recommendation #6</b></p>	<p>We recommend Diagnostic Sciences Management:</p> <ol style="list-style-type: none"> <li>a) Work with Treasury Management to ensure deposits are made in accordance with the Cash Handling Manual.</li> <li>b) Develop and implement procedures to ensure payments received and recorded on the same day are not split into multiple deposits.</li> <li>c) Assess the current cash handling responsibilities as assigned and make appropriate changes to establish proper separation of duties</li> </ol>

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	in accordance with the Cash Handling Manual.
<b>Rating</b>	Low
<b>Management Response</b>	<p>We agree with your recommendation and will take the following steps to ensure that Diagnostic Sciences work to develop, implement, and maintain policies and procedures to ensure deposits are made in accordance with the Cash Handling Manual.</p> <p>Diagnostic Sciences will establish and implement into policy and procedure as follows:</p> <ol style="list-style-type: none"> <li>a) Treasury Management has installed a check scanner which has allowed us to deposit our checks directly into Chase Bank, eliminating the need to take our deposit to Patient Services. Anything over \$200.00 is scanned and submitted on a daily basis.</li> <li>b) All payments are being recorded on the same day that they are received. Should there be an exception it will be noted in the patient's account.</li> <li>c) We worked with Treasury Management to review cash handling responsibilities and a chart of responsibilities has been approved. When there is a deviation from the chart, deviations will be noted on cash receipt spreadsheet and Department Chair will review and sign spreadsheet at the end of the month.</li> </ol>
<b>Responsible Party</b>	Joe Morrow, Associate Dean for Management
<b>Implementation Date</b>	October 1, 2016