

**MEMORANDUM**

**TO:** Randall L. Given, PhD  
Director, Willed Body Program

**FROM:** Kimberly K. Hagara, CPA, CIA, CISA, CRMA



Vice President, Audit Services

**DATE:** May 18, 2016

**SUBJECT:** Willed Body Program Audit  
Engagement Number 2016-026

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Attached is the final audit report regarding the Willed Body Program. This audit will be presented at the next Institutional Audit Committee meeting.

Additionally, please find attached Audit Services audit recommendation follow up policy. Each of the recommendations is classified by type at the end of its identifying number: System Priority (SP), Risk Mitigation (R), or Process Improvement (P). As you will note in the policy, the classification of the recommendation determines the frequency of our follow up. All follow up results are reported quarterly to the Institutional Audit Committee.

Thank you for your cooperation and assistance during the course of this review. If you have any questions or comments regarding the audit or the follow-up process, please feel free to contact me at (409) 747-3277.

c: Danny O. Jacobs, MD, MPH, FACS  
Andrew G. McNees, PhD  
Kimberly Corbett  
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Jin Mo Chung, PhD



The University of Texas Medical Branch  
Audit Services

Audit Report

Willed Body Program

Engagement Number 2016-026

May 2016

The University of Texas Medical Branch  
Audit Services  
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Galveston, Texas 77555-0150

## Willed Body Program Engagement Number: 2016-026

### **Background**

The study of gross anatomy and the opportunity to dissect and study the human body are essential elements in the training and continuing education of physicians, physical therapists, and many other health science professionals. The Willed Body Program (WBP), a division within the School of Medicine, facilitates the acquisition, transportation, distribution, and final disposition of cadavers and cadaver material used by the University of Texas Medical Branch (UTMB Health) training and research laboratories/programs.

The State Anatomical Board (SAB) inspects the WBP and each laboratory/program every five years to ensure compliance with applicable Texas Administrative Code (TAC) regulations. As part of the inspection and recertification process, the SAB requires an internal audit assessing the adequacy and effectiveness of established internal controls related to the following processes:

- Filing of records regarding the receipt and shipment of bodies and anatomical specimens with the SAB
- Reconciliation of institutional inventory records with the records of the SAB to reflect that the bodies or specimens are in the possession of the institution
- State licensure of a contracting crematory
- Proper payment of assessment and transfer fees
- SAB approval of shipments and verification that SAB and institutional records reflect the location where the bodies or specimens were shipped
- Supervisory oversight to assure that bodies and anatomical specimens are treated with respect
- Disposal of remains in accordance with State law, rules, and regulations

Since UTMB Health does not currently accept donations or dispose of remains, it is exempt from audit procedures related to these processes. The SAB is scheduled to perform its inspection of UTMB Health's WBP in May 2016.

### **Audit Objective**

The primary objective of this audit is to determine whether adequate procedures are in place to effectively monitor and control the receipt, storage, utilization, and transportation of bodies or anatomical specimens and disposition of remains as required under TAC Title 25 Health Services, Part 4 Anatomical Board of the State of Texas.

### **Scope of Work and Methodology**

The audit scope focused on financial and operational information for specimens purchased for use from August 2015 through April 2016. Our audit methodology included interviews with key personnel, review of policies and procedures, data analysis and testing, and a review of related processes and documentation.

The audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* as promulgated by the Institute of Internal Auditors.

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### **Audit Results**

#### **Compliance with TAC/SAB Rules**

During FY 2015, UTMB Health received 68 cadavers for institutional use. Audit Services included all cadavers in its testing for compliance with TAC/SAB Rules.

#### **Receipt and Shipment Records Filed with the SAB**

Audit Services reviewed the receipt and shipment records filed with the SAB for the cadavers delivered during FY 2015. No exceptions.

#### **Reconciliation of Inventory on Hand with SAB Records**

Audit Services reconciled the cadavers on hand with associated SAB records. No exceptions.

#### **Payment of Assessment and Transfer Fees**

SAB rules require the payment of cost of recovery fees to institutions providing cadavers and cadaver specimens to UTMB Health. UTMB Health must also pay an assessment fee to the SAB for each transaction. The SAB Assessment Fees are now included with the Cost Recovery Fee payments unless it is for a harvested specimen, then the Assessment Fee payment is paid after a SAB Invoice is received. Audit Services review of the 68 cadavers, transactions indicated accurate and proper payment of all required fees.

#### **Controls over the Transfer of Bodies**

Audit Services review of the 68 cadavers (100%) appeared to have appropriate SAB approvals and associated shipment documentation.

#### **Supervisory Oversight to Ensure Respectful Treatment**

Audit Services reviewed the WBP chain of command, interviews with WBP managers, and observation of cadaver handling indicated sufficient supervisory oversight is in place to ensure respectful treatment of cadavers and cadaver specimens.

#### **Institutional Tracking System**

The WBP uses an access database as its official tracking system for the receipt, disposition, and transferring of cadaver inventory. Information is manually entered into the database from completed tracking forms. Audit Services, performed testing of 68 cadavers (100%) purchased for use in 2015, in the electronic tracking database inventory system, indicated that all 68 cadavers appeared to agree to the information on the associated cadaver and specimen tracking forms.

#### **UTMB's Responsible Party Information**

UTMB's responsible party information is required to be current and filed with the SAB in order to actively participate in the WBP. WBP staff was unable to locate a signed and dated SAB appointment letter. However, a new SAB letter appointing UTMB's SAB representative was completed during the engagement.

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### Other Observations

#### SAB Inspection Documentation

The SAB inspects the WBP and seven campus laboratories/programs every five years to ensure continued compliance with State regulations governing the acquisition, use, and disposition of cadavers and cadaver material. Prior to this inspection, air measurement testing and formaldehyde level testing must be completed.

Audit Services reviewed seven UTMB workplace exposure monitoring reports, and determined that all of the results appear to indicate that the exposures were below UTMB's exposure limits for the tasks performed, and were considered normal. However, six of the seven reports provided indicate that employees were notified of the monitoring test results significantly after the testing results were available. Additionally, we noted the notification forms lacked evidences of review by the employee using the provided sign and date lines.

#### **Recommendation 2016-026-01-PL:**

The Willed Body Program Director should ensure that the exposure monitoring reports results are communicated timely to employees and that proper evidence of employees' acknowledgment of the results is maintained.

#### **Management's Response:**

The Willed Body Program Director and the staff will contact the employees concerning the results of the monitoring tests as soon as possible following receipt of the test results. Proper documentation will be obtained. This response will take effect immediately.

**Implementation Date:** This will take effect immediately.

#### Policies and Procedures

Policies and procedures are effective control measures that provide the staff with directives and guidance to achieve the goals of the organization. WBP requires an annual review of its policies and procedures; however, available support documentation indicates reviews occur every few years. Institutional practice calls for a triennial review of policies and procedures to ensure they reflect current practices.

Additionally, Audit Services noted potential opportunities to streamline and consolidate some of the policies, improve completeness of information, and create "portable document format" (PDF) versions of the policies, so that no changes can be made by unauthorized personnel.

#### **Recommendation 2016-026-02-PL:**

The Willed Body Program Director should establish a triennial review of all departmental policies and procedures to ensure they are applicable and consistent with current practices. This review process should consider the need for any additional polices or procedures to provide appropriate level guidance for current operations. Additionally, the revised policies and procedures should be communicated to all applicable staff.

#### **Management's Response:**

The operating procedures and policies for the Will Body Program will be reviewed and

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updated by the Willed Body Program Director with the assistance of the program staff. The revision will include any additional information that is needed to make the document current. The revised document will then be made available in such a form as to be readily accessible to the any of the staff. Note will be made of the revision date and subsequent review will be conducted on a triennial basis.

**Implementation Date:** Review and update will occur prior to the next fiscal year.

### Inventory Tracking Process

Audit Services review of the operational processes for documenting and tracking cadaver inventory indicated much of the information is entered and maintained both electronically and manually resulting in a duplication of effort.

### **Recommendation 2016-026-03-PL:**

The Willed Body Program Director should work with the WBP staff to identify opportunities to streamline processes which will improve operational efficiency.

### **Management's Response:**

The Willed Body Program Director will work with the program staff to identify ways to save staff time and increase efficiency in handling records and records retention.

**Implementation Date:** This process will be ongoing.

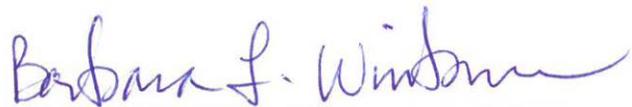
### Conclusion

Audit Services performed an audit of the UTMB Health's Willed Body Program in conformance with the SAB recertification process. Based on Audit Services observations, review of documentation, and procedures performed, the WBP is in compliance with applicable TAC/SAB rules and regulations. Opportunities exist to enhance policies and procedures; streamline processes; and, communicate exposure monitoring reports more timely.

We greatly appreciate the assistance provided by the Willed Body Program personnel and hope that the information presented in our report is beneficial.



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