
Date: July 12, 2018

To: Dr. Omid Rahimi, Body Donation Program Director

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

Subject: Audit Report – Body Donation Program

As part of our FY 2018 Audit Plan, we recently completed an audit of the Body Donation Program. Attached is the report detailing the results of this review. We appreciate the cooperation and assistance we received from the Department of Cell Systems & Anatomy throughout the review.

Respectfully,



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

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UT Health

San Antonio

Internal Audit & Consulting Services

Audit Report Body Donation Program (Project # 18-20)

July 11, 2018

John Lazarine, CIA, CISA, CRISC
Chief Audit Executive

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Kimberly Weber, Audit Manager, CIA, CFE, CGAP, CRMA, CICA, MPA
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Executive Summary

As part of the FY 2018 Audit Plan, Internal Audit completed an audit of UT Health San Antonio's Body Donation Program, as administered by the Department of Cell Systems & Anatomy. This audit is required by Texas Administrative Code, Chapter 485, Rule 485.1. The audit objectives, conclusions, and recommendations follow.

Audit Objective

The objective of this audit was to evaluate the Body Donation Program's procedures and methods for receiving, storing, using, and transporting anatomical specimens and disposing of remains, as required by Texas Administrative Code.

Conclusion and Corrective Actions

Based on the audit work performed, the Body Donation Program is in compliance with the regulatory requirements for receiving, storing, using and transporting anatomical specimens, and disposing of remains. The Body Donation Program's tracking system was adequate and enabled staff to identify locations of cadavers and to document whether the cadavers had been cremated.

In response to the Anatomical Board of the State of Texas (SAB) inspection in 2014, various improvements were made to the facilities of the Body Donation Program, including:

- An enclosed awning was constructed at the loading dock to shield the public from viewing the delivery of cadavers.
- Cadavers are now stored in individual steel tanks, eliminating the use of storage vats for multiple cadavers.
- A new storage room was put into use to store cremains (cremated remains of cadavers) and tanks containing cadavers.

We noted that Personally Identifiable Information, such as complete social security numbers, were stored in an Access database located on a network file share. While the database has limited access, we recommend that management consider encrypting and/or password-protecting the database.

Acknowledgement

We appreciate the courtesy and cooperation we received from the Department of Cell Systems & Anatomy throughout the audit.

Background

The Body Donation Program at UT Health San Antonio (UTHSA) is managed by the Department of Cell Systems and Anatomy. UTHSA utilizes donated anatomical specimens for its medical, dental, and health professions students in their study of the human anatomy, as well as for physicians updating their skills.

The Body Donation Program is regulated by the Anatomical Board of the State of Texas (SAB). The SAB is responsible for developing regulations over the procurement, distribution and use of human specimens in support of medical education. As required by Texas Administrative Code, Title 25, Part 4, Rule 485.1, UTHSA is required to conduct an audit of the body donation program at an interval of five years, prior to the regularly scheduled SAB inspections. UTHSA Internal Audit reported the results of the last Body Donation Program audit (report 12-25) on July 9, 2012.

Employees of the Body Donation Program are responsible for the in-processing, identification, embalming, storage and cremation of the cadavers. The cremains are returned to the family or they are buried in the University's community cemetery. The department is also responsible for paying fees to the SAB for the receipt of a cadaver and for transferring a cadaver to another in-state institution. The fees are meant to cover the costs of administering the body donation program by the SAB.

Audit Scope and Methodology

We reviewed the process and internal controls related to the receipt, transfer and cremation of anatomical specimens for the period of September 2016 through May 2018. As part of this review, we performed the following procedures:

- Randomly selected a sample of cadavers from the inventory log database to physically verify the existence of the complete cadaver or specimen.
- Judgmentally selected cadavers or specimens from the shelf and traced SAB numbers back to the inventory log and supporting documentation.
- Reviewed donor files for the signed SAB form (filed with the SAB) and bequeathal agreements.
- Selected a sample of payments to the SAB and verified timely payments of transfer fees.
- Selected a sample of cadaver transfers and verified documents to support approval from the SAB for the transfer.
- Selected a sample of SAB numbers from the cremation log to confirm the cremains were either returned to the family or were buried. We reviewed shipping documents for the return of cremains.

We conducted this audit in accordance with the standards set forth by the Institute of Internal Auditors' International Professional Practices Framework. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This audit was conducted by the following staff members within the UT Health San Antonio's Internal Audit Department:

- Kimberly Weber, CIA, CGAP, CFE, CRMA, CICA, MPA, Audit Manager
- Brenda R. Peña, CFE, CICA, Senior Auditor

Audit Suggestion

A. Social Security Numbers

The Body Donation Program utilizes a Microsoft Access database (database) to track donor information. The database, which is stored on a network file share, contains Personal Identifiable Information (PII), such as names, birth dates and nine-digit social security numbers. As part of the bequeathal agreement, the donor is asked to provide their social security number as a means to identify the individual, in the event that there are donors with the same name. The donor is assigned a unique number by the SAB after the cadaver has been received by the Body Donation Program. Until the cadaver has been received, the social security number is the unique identifier. The social security number is also included on the bequeathal agreement, which is included in the donor's hard copy folder.

Based on our review of the file and folder permissions associated with the database, we noted that file access is limited to two Body Donation Program coordinators and the Director. However, the database is not encrypted and/or password protected. Full social security numbers should not be stored unencrypted unless absolutely and operationally necessary. While not an audit finding, it is a good business practice to encrypt and/or password protect files that contain full social security numbers. In combination with continuing to limit access to the database, we strongly recommend that management consider password protecting and/or encrypting the donor database.

Risk Ranking: N/A

Appendix A – Audit Issue Ranking Definitions

The audit issue was ranked according to the following University of Texas System Administration issue ranking guidelines:

- **Priority** – A Priority Finding is defined as an issue identified by internal audit that, if not addressed immediately, has a high probability to directly impact achievement of a strategic or important operational objective of the Health Science Center or the UT System as a whole.
- **High** – A finding identified by internal audit that is considered to have a medium to high probability of adverse effects to the Health Science Center either as a whole or to a significant college/school/unit level.
- **Medium** – A finding identified by internal audit that is considered to have a low to medium probability of adverse effects to the Health Science Center either as a whole or to a college/ school/unit level.
- **Low** – A finding identified by internal audit that is considered to have minimal probability of adverse effects to the Health Science Center either as a whole or to a college/ school/unit level.