

The University of Texas
Rio Grande ValleyTM

UT Health RGV Orthopedics and Sports Medicine

Report No. 22-AEN-14

December 6, 2022

Office of Audits & Consulting Services

EXECUTIVE SUMMARY

Overall Assessment:

Overall, the Orthopedics and Sports Medicine Clinic front-end controls and processes were in place and functioning as intended.

An opportunity exists to provide staff refresher training on cash handling procedures.

Background: The UT Health RGV Orthopedics and Sports Medicine Clinic provides services in the area of Orthopedics surgery. The clinic providers include two medical doctors, one physician assistant, and one nurse practitioner. Support staff includes two patient services representatives and two medical assistants. The Clinic was acquired from a local physician and has been in operation since January 2019.

Objective: Evaluate the effectiveness and efficiency of clinic front end internal controls and operational processes.

Scope/Period: Current policies, procedures, and activities from January 2021 to April 2022.

Risk		Observation Summary
Medium	1.	Eight (38%) out of twenty-one reconciliations in the month of April 2022 did not have a second signature for verification on the Daily Cashier Check Out Form. Additionally, patient services representatives (PSRs) have not attended recent cash handling refresher training.

**Risk Levels
 Appendix I**

Priority
High
Medium
Low

We appreciate the courtesy and cooperation from the Clinical Affairs office throughout this audit.

Observation Detail	Recommendation	Management Action Plan
<p>Daily Reconciliation</p> <p>1. (Condition) PSRs are not consistently obtaining a second signature from a verifier on the Daily Cashier Check Out Form. Eight (38%) out of twenty-one reconciliations during the month of April 2022 did not have a second signature for verification. Additionally, PSRs have not attended recent cash handling refresher training.</p> <p>(Criteria) The Bursar's office provides training on proper cash handling procedures. The training instructs cash handlers to have two signatures on the Daily Cashier Check Out Form. One from the cashier and one from a verifier. Policy ADM 10-701 Cash and Credit Card Handling and Reporting requires employees and their supervisor to complete a cash handling renewal class every two years.</p> <p>(Cause) No attempt was made to obtain a second signature from a medical assistant when second PSR was not available.</p> <p>(Effect) Not following proper cash handling procedures could result in monetary loss to the university.</p>	<p>1. The clinic medical office manager should ensure cash handlers attend cash handling refresher courses every two years and correctly complete Daily Cashier Check Out Forms.</p>	<p>1. Effective November 21, 2022, the PSRs will be reporting to a new PSR Supervisor. The responsibility of staying current with cash handling training will be the responsibility of the PSR Supervisor.</p> <p>Action Plan owner: Jennifer Giese</p> <p>Implementation Date: December 1, 2022</p>

Observation Detail	Recommendation	Management Action Plan
<p>Monitoring</p> <p>The clinic continues to expand its performance monitoring. The medical office manager meets regularly with the patient access manager to review key performance indicators (KPIs) within the patient access function. KPIs monitored include full registration overall, time of service collections, patient throughput statistics. Full registration rate includes, email and mobile phone collections, insurance card scanned, eligibility verified, and portal adoption. Throughput statistics include, check in duration, wait time for intake, intake duration, wait time for exam, wait for check-out and check out duration.</p> <p>Additionally, the medical office manager has access to various reports within the Athena report library. The medical office manager generates reports to monitor no shows appointments.</p>		

APPENDIX I

Risk Classifications and Definitions

Priority	High probability of occurrence that would significantly impact UT System and/or UT Rio Grande Valley. Reported to UT System Audit, Compliance, and Risk Management Committee (ACRMC). Priority findings reported to the ACRMC are defined as <i>“an issue identified by an internal audit that, if not addressed timely, could directly impact achievement of a strategic or important operational objective of a UT institution or the UT System as a whole.”</i>
High	Risks are considered substantially undesirable and pose a significant level of exposure to UT Rio Grande Valley operations. Without appropriate controls, the risk will happen on a consistent basis. Immediate action is required by management in order to address the noted concern and reduce exposure to the organization.
Medium	Risks are considered undesirable and could moderately expose UT Rio Grande Valley. Without appropriate controls, the risk will occur some of the time. Action is needed by management in order to address the noted concern and reduce the risk exposure to a more desirable level.
Low	Low probability of various risk factors occurring. Even with no controls, the exposure to UT Rio Grande Valley will be minimal. Action should be taken by management to address the noted concern and reduce risk exposure to the organization.

APPENDIX II

Criteria & Methodology

Criteria

- UT Health RGV's Patient Services Representative Standard Operating Procedures
- UT Health RGV's School of Medicine Clinical Operations Policies and Procedures
- Policy ADM 10-701 Cash and Credit Card Handling and Reporting
- Bursar's Office Cash Handling Training

Methodology

We conducted this audit in conformance with the Institute of Internal Auditor's International Standards for the Professional Practice of Internal Auditing. Additionally, we conducted this audit in accordance with generally accepted government auditing standards. 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 findings and conclusions based on our audit objectives. The Office of Audits and Consulting Services is independent per both standards for internal auditors. These standards are also required by the Texas Internal Auditing Act.

To achieve our objective, we performed the following:

1. Interviewed management to gain an understanding of clinic workflows.
2. Reviewed the Bursar's office cash handling training and current training log.
3. Reviewed information maintained within the Athena System
4. Requested documentation such as organizational charts, job descriptions, and other supporting information

APPENDIX III

Report Distribution & Audit Team

Report Distribution

Michael Patriarca, Executive Vice Dean of the School of Medicine, and Vice President of UT Health RGV
Kirk Stone, Assistant Vice President Revenue Cycle Operations
Linda Nelson, Senior Director Clinic Operations
Marivel Barrera, Senior Director Clinical Administration
Sylvia Cardoza, Medical Office Manager
UTRGV Internal Audit Committee
UT System Audit Office
Governor's Office - Budget and Policy
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