

Audit Committee Meeting Internal Audit Report

KPMG LLP | October 23, 2024



Audit Plan Update

Cybersecurity Maturity Assessment (FY24)

- Reporting phase was completed on October 2nd.
- IA is collecting management response updates.

Procure to Pay (PTP) Process Audit (FY24)

- Process workshops were conducted to understand procurement strategy, supplier relationship management, purchasing, receiving operations, invoice processing, payables, and period end accounting.
- IA has completed a series of follow-up conversations concerning invoice processing specifically to discuss steps necessary to remediate process-level issues highlighted through fieldwork. Key issues highlighted were as follows:
 - a) Invoice processing inefficiencies
 - b) Validation logic and processing constraints
- Final report is pending issuance.

Audit Plan Update

Epic Pre-Implementation Review

- Fieldwork commenced September 4th and finding / recommendations are actively being discuss with management with an executive readout scheduled for 10/24.
 - Procedures were performed to examine the implementation timeline, management oversight, testing procedures, training, go-live and cutover plans, and security protocols, comparing them to industry best practices while considering Broward Health's specific needs.
- Final report is pending issuance.

FY25 Internal Audit Plan Status

No.	Planned Audit	Audit Status
1	<p>Epic Pre-Implementation Readiness Assessment</p> <p>Implementation readiness review which will inspect aspects timeline, oversight, testing procedures, training, go-live and cutover plans, along with a security review compared to industry leading practices.</p>	Fieldwork completed. Executive Readout scheduled for 10/24.
2	<p>Talent Acquisition and Recruiting Process Audit</p> <p>Audit to assess the effectiveness and compliance of the talent acquisition and recruiting processes within the organization. Scope of this audit will cover the entire talent acquisition and recruiting process, including job requisition, sourcing, screening, interviewing, selection, background checks, and offer management.</p>	November / December
3	<p>Employee Onboarding and Offboarding Compliance Audit</p> <p>Audit to assess the effectiveness and compliance of the employee onboarding and offboarding processes within the organization. The audit will evaluate the effectiveness of processes related to hiring, orientation, documentation, access provisioning, and separation to ensure timely and compliant onboarding and offboarding practices in accordance with internal control requirements.</p>	Planned for Q2
4	<p>Contract Management Process Audit (Carryover from FY24)</p> <p>Process audit of the contracting process from initiation to execution considering policy and procedures, reviewer responsibilities, legal review, and degree of standardization within the contracting process to assess governance over terms, conditions, pricing, and other obligations in the agreement.</p>	Planned for Q3 (January)

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No.	Planned Audit	Audit Status
5	<p>Charge Capture & Billing Compliance Audit (Carryover from FY24)</p> <p>Audit is to assess the effectiveness and compliance of the charge capture and billing processes within the organization (post Epic Implementation) focusing on the technical and functional aspects of charge capture. The audit will evaluate the accuracy, completeness, and timeliness of charge capture, coding, and billing practices, ensuring compliance with regulatory requirements and industry best practices.</p>	Planned for Q3 (February)
6	<p>Clinical Quality Measure (CQM) Monitoring and Governance Audit</p> <p>Audit to assess the effectiveness and governance of the Clinical Quality Measure (CQM) monitoring process within the organization. The audit will evaluate the organization's adherence to Centers for Medicare & Medicaid Services (CMS) Core Measure Set requirements, data collection, reporting, and governance procedures to ensure accurate and reliable measurement of clinical quality indicators.</p>	Planned for Q3
7	<p>Accounts Payable Follow-up Audit</p> <p>Follow-up audit is to assess the effectiveness of corrective actions taken in response to findings from the previous accounts payable audit conducted earlier this year. The audit will evaluate the implementation and sustainability of recommended process improvements, identify any new issues or risks that have emerged, and ensure compliance with established policies and procedures.</p>	Planned for Q3 / Q4
8	<p>Cybersecurity Assessment Follow-Up Audit</p> <p>Follow-up audit to evaluate system-wide security policies, procedures, and controls related to system availability, incident response readiness, disaster recovery, data protection, and governance.</p>	Planned for Q4

Thank you.

