

Audit Committee Meeting Internal Audit Report

KPMG LLP

January 31, 2024



AUDIT UPDATES

Corrective Action Plans (CAPs)

- Price Transparency Rule – Issued 2.1.2023 (Two findings noted)
 - Shoppable Items and Machine-Readable file updates were published on December 28, 2023 which completes management's corrective action plan.

Audits Recently Completed

- Operating Room Charge Reconciliation – Issued 1.10.2024
 - One finding related to three patients who were not charged due to lack of timely reconciliation of supplies used. Corrective actions plans were completed by management to provide additional staff education to ensure all supplies used during surgical procedures are captured and charged to the patient in a timely manner.
- Badge Access Vendor/Employee – In final review (Four findings noted)

FY24 INTERNAL AUDIT PLANNING

No.	Planned Audit	Planned Audit Timing
1	Infor ERP Process Controls Assessment Current-state assessment over the suitability of key application / business controls configured within Infor application to support the processing of Human Capital Management (HCM), Payroll, Accounting, and Treasury transactions.	March / April 2024
2	Contract Management Audit 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.	February / March 2024
3	Physician Contract Audit & Process Review Audit of physician contracts to review performance considering levels of compensation paid compared to expected payments based on contractual arrangements, as well as the overall reasonability of compensation paid compared to physician productivity and other industry benchmarks.	February 2024
4	Charge Capture & Billing Compliance Review Process audit to ensure that appropriate baseline procedures have been identified for the timely recording of charges for services and supplies and charged in accordance with regulatory, payor specific or organizational requirements. This review will take into account upcoming charge capture-related improvement initiatives, and assess the suitability of billing compliance activities consider leading practices. Note that we will apply a risk-based approach to select areas of focus.	March 2024
5	Procure to Pay (PTP) Process Audit Comprehensive process audit beginning from the initial requisition of goods or services, through the purchasing, receipt, invoice processing and approval for final payment to disbursement. The audit aims to assess the overall efficiency, effectiveness, and suitability of process controls (considering separation of responsibilities) within each stage of the process.	TBD – Planning Ongoing
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FY24 INTERNAL AUDIT PLANNING

No.	Planned Audit	Planned Audit Timing
6	<p>Hospital Unit Mapping Verify hospital units (floors) are properly identified and mapped for accurate and complete reporting of infection data to the National Safety Healthcare Network (NHSN), in compliance with regulatory guidelines.</p>	TBD – Planning Ongoing
7	<p>Cybersecurity Assessment Assessment to evaluate system-wide security policies, procedures, and controls related to system availability, incident response readiness, disaster recovery, data protection, and governance.</p>	February / March 2024