

Broward Health Corporate Work Plans (BH)  
Audit & Monitoring Plan

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# Executive Summary

## I. Executive Summary

The attached workbook represents the preliminary scope and audit/monitoring activities proposed for a multi year audit plan beginning FY23. This document was derived from the subjective analysis over the last several months and identification of risk across the District for the period April 2022 through September 2022. The audit plans for FY 22 were completed for Internal Audit. This work plan includes recognition of Managements work plans, Compliance, Privacy, Risk Management and other governance type coverage.

The results were evaluated for trends, patterns of risk activities across multiple process areas, existing risk management activities, and the initiation of managements priorities being undertaken. Further, the audit activities were evaluated within the process and sub process category they represent to reflect audit coverage broadly across the District. The audit activities may overlap more than one process category and have been discussed through Management meetings and Executive Compliance Committee infrastructure and various other sub-committees.

Annually a formalized risk assessment should and will be completed to effectively rate / rank this subjective risk analysis and provide alignment to Broward strategies, objectives and goals. That risk assessment update will have an impact to the proposed audit coverage for FY24. Additionally, as resources are evaluated (internally and externally) against the completion of these plans there will be a relative impact to the audit coverage capabilities as well. We assume that the attached plan for FY23 would commence in November after management and BOD approval on October 19th 2022.

## II. Estimated Budget for Staffing - Broward Health Internal Audit Department

The FY23 proposed audit and monitoring plan coverage, includes the current complement of resources within the Internal Audit / Compliance & Privacy function(s) respectively. The plan was developed recognizing the Interim Compliance & Privacy Officer and resources across the District may be utilized towards the plan coverage. An FTE is considered to put forth approximately **1600 hours** to the annual audit plan coverage in addition to annualized training and vacation hours.

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## III. Audit Plan - FY 2023

The audit plan coverage was developed by allocating hours to audits based on the results of subjective risk assessment and management's priorities. Audit reviews would entail the traditional evaluate control design and effectiveness for the purpose of assessing efficiency and effectiveness of business process controls. There are XX reviews on the 2023 audit plan coverage. The remaining hours to the plan are made up of various continuous audit monitoring, management requests, annual required audits, reporting tasks, audit follow up, risk assessment activities that occur through out the year and by areas outside the Internal Audit function. The definitions of these areas are included in the plan tab. The coverage areas support the on-going standards for the professional practice of internal audit.

Risk Assessment activities

Audit Coverage

Management Request and Follow -up (i.e. CAP monitoring)

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A preliminary scope was defined for all the proposed audit and monitoring coverage depicted for the FY 2023 plan. All other coverage areas are defined here as well.

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## IV. Audit Plan - Other Coverage Areas - FY 2023

Proposed coverage for subsequent audit plans was derived by evaluating the remaining results of risk areas and taking into consideration the current complement resource hours, existing budget within the Internal Audit function. A preliminary scope was defined for areas of coverage. The FY 2023 proposed areas cover additional high and medium risk areas as follows:

- Physician Tenant Leases Audit
- Vendor Registration
- Construction Contract Audit
- HR Onboarding Practices
- Vendor Contract Compliance
- IT Citrix Security Assurance Review w/ MHS

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## V. Audit Plan 2023

Proposed coverage for subsequent audit and monitoring coverage was derived by evaluating the remaining results of the risk analysis and taking into consideration additional coverage areas for 2023 and the existing budget within the Internal Audit function. A preliminary scope was defined for areas of coverage. The 2023 proposed cover areas for example but not limited to the following:

- Cares Act Funding
- Children's Diagnostic Treatment Center (CDTC) Foundation
- Biomed contract and implementation
- Access - Badge Audit
- Workforce Terminations - Role Based Security
- Benefits - Eligibility
- Grants Review
- Vendor Badge Access
- Validation of Unit Mapping (Rollover FY22)
- Operating Room Charge Reconciliation (Rollover FY22 -
- Price Transparency Act
- Annual Inventory | Valuation of Medical and Supplies
- Annual Comp At Risk Review

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**Broward Health Proposed Audit & Monitoring Plan (Detail Plan 2 of 5)**  
**Broward Health - Internal Audit & Monitoring Plan FY 2023**  
**Resource Allocation and System Budget**

<b>Existing Staff Estimated Hours</b>						
<b>Audit &amp; Monitoring Activity</b>	<b>Risk Rating</b>	<b>Chief Internal Audit</b>	<b>Open Position</b>	<b>Co-Source</b>	<b>Staff Audit Hours</b>	<b>Total Audit Hours</b>
<i>Continuous Audit Monitoring RPA's</i>		120	0	0	1620	1740
<i>Audit and Monitoring Program FY 23</i>		340	0	0	5,885	6,225
<i>Management Requests</i>		165	0	0	1,730	1,895
<i>Follow-Up Reviews</i>		40	0	0	1,040	1,080
<i>Management Reporting (Board/Sr. Management)</i>		275	0	0	3,065	3,340
<i>Risk Assessment Update</i>		100	0	0	1,060	1,160
<b>Total</b>		<b>1,040</b>	<b>0</b>	<b>0</b>	<b>14,400</b>	<b>15,440</b>
Interim CIA hours included in total audit hours - time for CIA split between IA/ Compliance/Privacy						

Audit Activity	FY 2023 Estimated Hours with Current Staffing Complement																Total Audit Hours
	Risk Rating	D. Hall Chief Internal Audit	AVP Open	Supv, Clinical Audits Open	Supv IT Audits Open	Internal Auditor Open	Clinical Auditor Open	T. Rey Audit Supv	K. Flaxington Clinical Auditor	S. Clark Sr IA	J. Morrison Sr IA	G. Khalil Sr IA	C. Sankar IA	C. Fetter IT Auditor	D. Williams IT Auditor	Co-Source	
<b>Continuous Audit Monitoring (RPA)</b> Active Directory, A/P, Payroll, Transactional Data	H, M	120	0	0	0	0	0	160	120	140	140	100	100	430	430	0	1,740
<b>Annual Program Audit Coverage</b>																	
** Cares Act Funding	H	40	0	0	0	0	0	120	0	0	0	120	120	0	0	0	400
Children's Diagnostic Treatment Center (CDTC) Foundation	H	36	0	0	0	0	0	120	120	0	0	105	105	0	0	0	486
Biomed contract and implementation	M	24	0	0	0	0	0	40	0	0	0	75	0	120	120	0	379
** Access - Badge Audit	H	24	0	0	0	0	0	40	0	0	0	0	120	120	120	0	424
Workforce Terminations - Role Based Security	H	24	0	0	0	0	0	40	0	0	120	0	0	120	120	0	424
Benefits - Eligibility	M	24	0	0	0	0	0	34	0	140	120	140	0	0	0	0	458
Grants Review	M	24	0	0	0	0	0	40	160	0	100	120	0	0	0	0	444
Vendor Badge Access	M	16	0	0	0	0	0	34	0	0	120	120	0	120	120	0	530
Validation of Unit Mapping (Rollover FY22)	M	16	0	0	0	0	0	32	155	140	0	0	120	0	0	0	463
Operating Room Charge Reconciliation (Rollover FY22 - Anesthesia)	M	24	0	0	0	0	0	40	240	0	0	0	120	0	42	0	466
** Price Transparency Act	L	24	0	0	0	0	0	40	160	160	120	0	0	0	0	0	504
Annual Inventory   Valuation of Medical and Supplies	M	24	0	0	0	0	0	80	120	140	210	80	175	150	108	0	1,087
Annual Comp At Risk Review	M	40	0	0	0	0	0	120	0	0	0	0	0	0	0	0	160
<b>Management Requests</b> TBD	TBD	165	0	0	0	0	0	120	200	320	210	320	320	120	120	0	1,895
<b>Follow-Up Reviews</b> Follow-Up Reviews	F	40	0	0	0	0	0	120	120	160	160	120	120	120	120	0	1,080
<b>Management Reporting (Board/Sr. Management)</b> Reporting/Communication	N/A	275	0	0	0	0	0	500	285	380	380	380	380	380	380	0	3,340
<b>Risk Assessment Update</b>	N/A	100	0	0	0	0	0	120	120	220	120	120	120	120	120	0	1,160
<b>Total</b>		<b>1,040</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>0</b>	<b>15,440</b>

Audit & Monitoring Plan 2023 = Oct 2023 - Sept 2024  
Time for CIA split between IA/Privacy/Compliance

**Risk Rating Legend:**

- H - High risk - Residual Risk above ranking of 6
- M - Moderate risk - Residual Risk above ranking of 4
- L - Low risk - Residual Risk above ranking of 1
- F - Follow-up audit

<b>Audit Activity</b>	<b>Risk Rating</b>	<b>Process</b>	<b>Preliminary Audit &amp; Monitoring Objective/Scope</b>
<b>Audit Response - Continuous Audit Approach</b>			
Continuous Audit(s) RPA's	H, M	Corporate Hospitals Operations District wide	Audits in this area will support continuous audit monitoring coverage across the district. The use of electronic bots will be developed to address 100 percent sampling in transactional areas. (IT/Active Directory, Payroll, Accounts Payable).
<b>Audit and Monitoring Coverage for FY 23</b>			
** Cares Act Funding	H	Program Compliance	A review of COVID-19 services and tests performed to ensure compliance with federal regulations. Review will validate the necessity of COVID-19 services offered to Medicare beneficiaries and additional laboratory testing conducted in conjunction with COVID-19 testing.
Children's Diagnostic Treatment Center (CDTC) Foundation	H	CDTC	An assurance review designed to ensure the transition from CDTC foundation to the BH Foundation is seamless and complements the efficiency and effectiveness of the controls aligned with Donor processing and Operational Expenses for the two organizations.
Biomed contract and implementation	M	Information Technology	Requested review from IT on new contract deployment.
** Access - Badge Audit	H	Information Technology	Review the process for assigning badge access, adjusting access based on movement across the system and removing employee access to system applications upon termination. Including SSO sign on for critical systems.
Benefits - Eligibility	M	Human Resources	Review the eligibility verification and enrollment process to ensure employees are enrolled in the plan of choice and dependents are eligible to receive benefits. Review the process for submitting confidential and sensitive documents to Human Resources.
Grants Review	H	Grants	Review of the Healthcare for the Homeless grant and monitoring of the subrecipient to ensure compliance with grant requirements.
Vendor Badge Access	H	Procurement / Security	Review the process for registering vendors to provide services to Broward Health.
Validation of Unit Mapping (Rollover FY22)	M	Procurement	Review the identification and mapping of the hospital units(floors) to ensure accurate and complete reporting of infection data to the National Safety Healthcare Network (NHSN) in compliance with regulatory guidelines.
Operating Room Charge Reconciliation (Rollover FY22 - Anesthesia)	H	Foundation	A review of the newly implemented operating room charge capture and reconciliation process that went into effect in April 2021.
** Price Transparency Act	H	Compliance	A review of Broward Health's website to determine compliance with the posting of pricing information online regarding the items and services offered.
** Annual Inventory   Valuation of Medical and Supplies	M	Risk Management	Review the annual inventory completed by the third-party vendor, Syft, to validate the vendor's costing and count of the District's inventory items that are recorded on the financial statements.
Annual Comp At Risk Review	M	Financial Management	Annual request from the CFO/COO. A review of the final balanced scorecard data to documents which are used to determine management bonuses for the year.
<b>Management Requests</b>	TBD	Any	
TBD			Time here represents concerns and inquiries from our Management teams across the District. Management can request certain review of areas, audit activities, or control deficiencies that they may have inquiries on.
<b>Follow-Up Reviews</b>			
Follow-Up Reviews	F	From reportable Audit CAP's	Internal Audit will perform follow up reviews for all reportable comments contained within suggested corrective action, Final Audit Reports issued for 2023 and Plans of Correction (POC's) documented within compliance investigations.
<b>Management Reporting</b>			
Management Reporting	MR	System - wide	Internal Audit function time to develop management reports representing the results of compliance audit & monitoring, reviews, or diagnostics of specific compliance and control activities across the system. Additional time here for participation in management task forces, Compliance Committee(s), and Senior Management meetings including preparation for observations and recommendations and Board summaries.
<b>Risk Assessment Update</b>			
Formal System- wide Risk Assessment	RA		Time here represents the both the continuous update to the risk assessment process and the initial formal compliance risk assessment to be conducted in 2024. Also includes the annual risk assessment to identify the risk universe, risk tolerance and prioritization of the annual audit & monitoring plan.

**Broward Proposed Audit Plan (Detail Plan 5 of 5)**  
**Broward Internal Audit & Monitoring**  
*Proposed other coverage areas for consideration*

<i>Audit Activity</i>	<i>Risk Rating</i>	<i>Process</i>	<i>Preliminary Audit &amp; Monitoring Objective/Scope</i>
Physician Tenant Leases Audit	M	Real Estate	Review physician lease contract requirements to ensure compliance and fair market value of the lease spaced.
Vendor Registration	H	Procurement	A review of the vendor registration process to ensure compliance with BH Procurement Code and Policies.
Construction Contract Audit	M	Procurement	A review of capital projects to ensure compliance with regulatory requirements and BH policy to include the bidding process, selection of subcontractors, expenditures, and contract deliverables.
HR Onboarding Practices	M	Human Resources	Review the HR process for recruitment, hiring, and onboarding practices to ensure compliance with BH policy, state, and federal regulations.
Vendor Contract Compliance	M	Procurement	A review of vendor contracts to ensure vendors comply with the contract and deliverable requirements.
IT Citrix Security Assurance Review w/ MHS	H	Information Tech	An assurance review to assess the security controls regarding NetScaler's, XenApp, database, storefront servers and CAGs.