

BH Internal Audit Department

Proposed FY 22 Audit Plan

Items highlighted in yellow tie back to the Audit & Monitoring Subcommittee risk assessment and discussions.

Project	Audit	Objective	Period / Quarter	Estimated Kickoff	Supervising Auditors or Responsible Auditor
Rollovers from FY 2021					
Rollover - 1	Annual Inventory Count & Valuation of Medical Devices & Supplies (FY 2021)	Monitor BH periodic physical inventory count, and validate the vendor costing of the District inventory items that are recorded in BH's financial statements.	4Q21	Rollover FY 2021 (IAD assistance began May 2021)	C. Norris, AVP, IAD
Rollover - 2	Vendor Compliance - One Blood, Inc.	To evaluate internal controls over vendor monitoring to ensure that contract deliverables are met.	4Q21	Rollover FY 2021 (Began May 2021)	C. Norris, AVP, IAD
Rollover - 3	Patch & Vulnerability Review	Review the process BH Information System uses to conduct reoccurring scanning & patch activities across Broward Health's information system.	4Q21	Rollover FY 2021 (Restarts July 2021)	C. Norris, AVP, IAD
FY 2022					
1	Ryan White Grant Review	Verify compliance with grant and deliverable requirements.	1Q22	July 2021	Robert Colwell, Sup, Clinical Audits Kevin Kull, Sr IT Auditor
2	Escheatment Audit	Verify operational effectiveness of internal controls and compliance with Florida regulatory requirements around handling of credit balances and/or abandoned property.	1Q22	July 2021	Fabian Tracey, Sup, Financial Audits Kevin Kull, Sr IT Auditor
3	BH Foundation Donations	Verify operational effectiveness of controls in place to ensure donations to the Foundation are utilized in compliance with the donor wishes, whether restricted or unrestricted.	1Q22	August 2021	Fabian Tracey, Supv, Financial Audits Kevin Kull, Sr IT Auditor
4	Imaging Equipment Maintenance	Verify the operational effectiveness of internal controls over ensuring completion and timely maintenance of select imaging equipment by external vendors.	1Q22	August 2021	Robert Colwell, Supv, Clinical Audits Kevin Kull, Sr IT Auditor
5	Telehealth	To verify that BH's Telehealth operations, throughout the duration of the Public Health Emergency and legislated Emergency Orders enacted in FL, comply with state and federal regulations, as well as organizational policies and procedures.	1Q22	September 2021	Fabian Tracey, Supv, Financial Audits Kevin Kull, Sr IT Auditor
6	Balanced Scorecard Annual Review	To verify the final balanced scorecard data to source documents which, are used to determine management bonuses for the year.	1Q22	September 2021	C. Norris, AVP, IAD
7	Laboratory Operations	Evaluate the effectiveness and efficiency of laboratory service controls, turnaround times, and critical values, for all 4 hospitals, including verifying compliance with state and federal regulations, as well as organizational policies and procedures.	2Q22	October 2021	Robert Colwell, Supv, Clinical Audits Kevin Kull, Sr IT Auditor
8	IT Application (Software) Lifecycle	Verify operational effectiveness of controls in place over the IT Application (software) Lifecycle, including purchasing, installation, licensing & renewals, and sunseting.	2Q22	October 2021	Fabian Tracey, Supv, Financial Audits Kevin Kull, Sr IT Auditor
9	Validation of Unit Mapping	To 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.	2Q22	November 2021	Robert Colwell, Supv, Clinical Audits Kevin Kull, Sr IT Auditor

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10	Business Continuity Plan Audit - IT	Verify operational effectiveness of internal controls and regulatory requirements around business continuity planning, including verifying the existence of an up to date BCP that has been tested and is readily available for all workforce members.	3Q22	January 2022	Fabian Tracey, Supv, Financial Audits Kevin Kull, Sr IT Auditor
11	Business Continuity Plan Audit - Corporate Operations	Verify operational effectiveness of internal controls and regulatory requirements around business continuity planning, including verifying the existence of an up to date BCP that has been tested and is readily available for all workforce members.	3Q22	January 2022	Robert Colwell, Supv, Clinical Audits Fabian Tracey, Supv, Financial Audits Kevin Kull, Sr IT Auditor
12	Operating Room ("OR") Charge Capture & Reconciliation	Verify the operational effectiveness of internal controls in place over the newly-implemented OR Charge Capture and Reconciliation process that went into effect in April 2021.	3Q22	February 2022	Robert Colwell, Supv, Clinical Audits Kevin Kull, Sr IT Auditor
13	COVID-19 Related Expenses Review	To be determined in conjunction with the CFO / Finance, Warren Averett [external auditors], and the Corporate Compliance Department.	3Q22	February 2022	Fabian Tracey, Supv, Financial Audits Kevin Kull, Sr IT Auditor
14	Healthcare for the Homeless (District and Subrecipient)	Verify compliance with grant and deliverable requirements.	3Q22	March 2022	Robert Colwell, Supv, Clinical Audits Kevin Kull, Sr IT Auditor
15	IT Equipment (Hardware) Lifecycle	Verify operational effectiveness of controls in place over the IT Equipment (hardware) Lifecycle, including purchasing, receiving, distribution / installation to end users, and disposal.	4Q22	March 2022	Fabian Tracey, Supv, Financial Audits Kevin Kull, Sr IT Auditor
16	Facilities Safety and Security	Verify operational effectiveness of controls in place to oversee physical security measures, including patrol, camera surveillance, and controlled access to protect employees throughout the organization.	4Q22	April 2022	Fabian Tracey, Supv, Financial Audits Kevin Kull, Sr IT Auditor
17	BH Home Health Hospice	To verify that BH's hospice and palliative care operations comply with state and federal regulations, as well as organizational policies and procedures.	4Q22	April 2022	Robert Colwell, Supv, Clinical Audits Kevin Kull, Sr IT Auditor
18	Expense Reimbursements Review	To evaluate the internal controls over employee expense reimbursements ensuring approval and reimbursement is in accordance with BH policy.	4Q22	May	Robert Colwell, Supv, Clinical Audits Kevin Kull, Sr IT Auditor
19	Annual Inventory Count & Valuation of Medical Devices & Supplies (FY 2022)	Monitor BH periodic physical inventory count, and validate the vendor costing of the District inventory items that are recorded in BH's financial statements.	4Q22	May / June 2022	Robert Colwell, Supv, Clinical Audits

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Corrective Action Plans (CAP) Verification					
20	Corrective Action Plans (CAP) Verification	As CAPs become due, verify implementation or operating effectiveness of the CAP.	Begins 1Q22	Phased in, starting 7/6/21	Fabian Tracey, Supv, Financial Audits Kevin Kull, Sr IT Auditor
Quarterly Continuous Monitoring (CM) - IT					
21.1	Offboarding Terminated Employees	Verify ServiceNow offboarding procedures are operating as intended, including completion of ServiceNow offboarding forms; badges were returned and building access deactivated; all system access terminated; equipment returned.	Begins 2Q22	Oct 2021 (for 1Q22 CM) Jan 2022 (for 2Q22 CM) Apr 2022 (for 3Q22 CM) Note: Some terminated access will be verified as part of CAP testing, where applicable.	Kevin Kull, Sr IT Auditor
21.2	ServiceNow (SN) Service Level Agreements	Verify SN tickets are closed within 5 business days or that a reasonable explanation exists for the incomplete ticket. Verify the overdue SN ticket is being monitored and tracked for completion.	Begins 2Q22	Quarterly review and reporting	Kevin Kull, Sr IT Auditor
21.3	System Security Audit Report (SSAR) quarterly reviews	Verify SSARs are reviewed quarterly and follow-up steps noted in CAP are followed.	Begins 2Q22	Jul 2021 (for CAP verification) -Oct 2021 (for 1Q22 CM) -Jan 2022 (for 2Q22 CM) -Apr 2022 (for 3Q22 CM)	Christopher Fetter - IT Auditor
Quarterly Continuous Monitoring - Operations / Clinical					
21.4	Fixed Asset Management / Inventory	Obtain understanding of fixed asset / inventory tagging policy. Verify fixed asset purchases for the quarter are tagged for tracking in the asset inventory application.	Begins 2Q22	-Oct 2021 (for 1Q22 CM) -Jan 2022 (for 2Q22 CM) -Apr 2022 (for 3Q22 CM)	Robert Colwell, Supv, Clinical Audits Kevin Kull, Sr IT Auditor
21.5	Suspense Account Review	Identify population of suspense accounts, sample, and verify items aged over 90 days have a reasonable explanation for remaining suspended. Verify the item is being monitored and tracked for resolution.	Begins 2Q22	-Oct 2021 (for 1Q22 CM) -Jan 2022 (for 2Q22 CM) -Apr 2022 (for 3Q22 CM)	Fabian Tracey, Supv, Financial Audits
21.6	ABN Utilization for Medicare Patients	Review Process Improvement Opportunity related to Incorrect Estimated Cost of Service, included in recent ABN report, and which the Patient Access Executive Director said is being implemented. Sample and test for operational effectiveness.	Begins 2Q22	-Oct 2021 (for 1Q22 CM) -Jan 2022 (for 2Q22 CM) -Apr 2022 (for 3Q22 CM)	Robert Colwell, Supv, Clinical Audits Kevin Kull, Sr IT Auditor