The University of Toledo
Finance and Audit Committee Meeting

“Internal Audit and Compliance Update”

April 8, 2013
## Projects Completed

- ADA: Employment Provisions
- ADA: Facilities and Campus Access
- ADA: Student Services
- ADA: Telecommunications
- ADA: University Governance and Oversight
- Charity Care and Community Service
- Clinic Cash Drawer Process
- Clinical Accounts
- CORAL Research Project
- Emergency Medical Treatment and Active Labor Act
- Human Resource Support
- ICD-10 Preparedness
- Intercollegiate Athletics Revenues/Expenses
- Joint Commission Regulations
- Meaningful Use
- Medicare/Medicaid
- NCAA Football Attendance
- Payment Card Industry/Network Security
- Release of Health Information (minors, psych, HIV)

## Projects Completed (Continued)

- Release of Mental Health Information
- Research and Development
- Ryan White Clinic
- Student Experience
- Student Financial Aid
- Student Financial Aid Risk Assessment
- Student-Athlete Academics
- Student-Athlete Sports Practices and Training

## Projects in Progress

- Charge Capture and Collection
- Commercial Contract Audits
- Discrimination/Affirmative Action
- Faculty Workload
- Occupational Safety and Health
- Release of Health Information (HIPAA privacy)
- Research Billing (OIG): Clinical Trials
- Resident Duty Hours
- State Regulatory Compliance
Internal Audit

**Academic Enterprise**
- Faculty Workload
- Student Experience
- Student Financial Aid Risk Assessment

**Clinical Enterprise**
- Charge Capture and Collection
- CORAL Research Project
- Ryan White Clinic

**Information Technology**
- Clinical Accounts
- ICD-10 Preparedness
- Payment Card Industry/Network Security
- Student Financial Aid

**Business Support**
- Commercial Contract Audits
- Research and Development
Institutional Compliance

Intercollegiate Athletics Compliance
- Intercollegiate Athletics Revenues/Expenses
- NCAA Football Attendance
- Student-Athlete Academics
- Student-Athlete Sports Practices and Training

Americans with Disabilities Act Compliance
- ADA: Employment
- ADA: Public Accommodations
- ADA: Public Entities
- ADA: Telecommunications

Compliance Oversight Also Provided in Areas Such As Research, Facilities, IT, Human Resources, and Business Ethics

Clinical Compliance
- Access of Information (HIPAA)
- Charity Care and Community Service
- Discrimination/Affirmative Action
- Emergency Medical Treatment and Active Labor Act
- Human Resource Support
- Joint Commission Regulations
- Meaningful Use
- Medicare/Medicaid
- Occupational Safety and Health
- Release of Health Information (HIPAA privacy)
- Release of Health Information (minors, psych, HIV)
- Release of Mental Health Information
- Research Billing (OIG): Clinical Trials
- Resident Duty Hours
- Security Compliance (HIPAA)
- State Regulatory Compliance
FY2014 Internal Audit Planning/Risk Assessment

• FY2014 audit planning process to begin shortly

• UT Internal Audit employs a risk assessment planning program

• Input solicited from Finance and Audit Committee; senior leadership; external auditors

• Input to include feedback on risk exposure, new initiatives, strategic plans

• Process and risk universes have been developed using varied sources

• A risk model will be used to “score” all potential processes to be audited

• David will discuss with the Finance and Audit Committee those high-risk processes that cannot be audited due to insufficient resources and discuss alternatives
Discussion on the Audit Process

- Are the University’s efforts in the above areas consistent with your (Finance and Audit Committee’s) view of the strategic plan?

- Do we need a course correction?

- Do you have suggestions or input?