

23-106 Medical Services Research and Development Plan (MSRDP)

EXECUTIVE SUMMARY

Auditing & Advisory Services (A&AS) has completed an assurance engagement of the Medical Services Research and Development Plan (MSRDP). This engagement was performed at the request of the UTHealth Houston Audit Committee and was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

Background

The UTHealth Houston Handbook of Operating Procedures (HOOP) 227 - *Electronic Health Records* was developed to ensure that patient healthcare information and clinical care charges are thoroughly and timely documented in the applicable electronic health record (EHR). HOOP 227 Appendix A-1 *Charge Capture* was developed to ensure uniform standards for rapid submission of charges for clinical services (within 24 hours but no later than two business days).

Objectives/Scope

Our objective was to determine whether controls over the completion of patient encounter documentation and charge capture are adequate and functioning as intended. Specifically, to determine if:

- Policies and procedures are established.
- Open encounters and charge capture are monitored and completed on a timely basis.

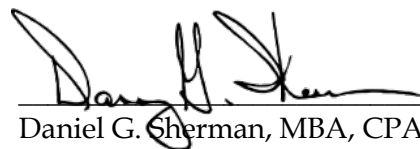
Scope Period

Open encounters in Epic as of June 9, 2023.

Conclusion

Overall, efforts to ensure completion of patient encounter documentation and charge capture are adequate and functioning as intended; however, we noted some areas have not fully developed procedures, especially related to provider unavailability, escalation processes, and documentation retention related to these special circumstances.

We would like to thank the Revenue Cycle Systems staff and management who assisted us during the engagement.



Daniel G. Sherman, MBA, CPA, CIA
Vice President & Chief Audit Officer

NUMBER OF PRIORITY OBSERVATIONS REPORTED TO UT SYSTEM

Not applicable.

MAPPING TO A&AS FY 2023 RISK ASSESSMENT

| Reference | Risk |
|-----------|---|
| FIN 51 | Move to multispecialty clinics does not result in expected efficiencies and savings. |
| FIN 53 | Inconsistent administrative structure of some medical school departments creates inefficiencies and conflict. |

DATA ANALYTICS UTILIZED

None

ENGAGEMENT TEAM

VP/CAO - Daniel G. Sherman, MBA, CPA, CIA
Supervisor - Brook Syers, CPA, CIA, CISA, CFE
Lead - Chandra Jones, CPA, CIA, CHIAP®

END OF FIELDWORK DATE

August 3, 2023

ISSUE DATE

August 16, 2023

REPORT DISTRIBUTION

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