

**UNIVERSITY OF CALIFORNIA, SAN FRANCISCO
AUDIT AND ADVISORY SERVICES**

**Clinical Funds Flow
Project #16-015**

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Audit and Advisory Services

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SUBJECT: Clinical Funds Flow

As a planned internal audit for Fiscal Year 2016, Audit and Advisory Services (“AAS”) conducted a review of the clinical funds flow process at UCSF. Our services were performed in accordance with the applicable International Standards for the Professional Practice of Internal Auditing as prescribed by the Institute of Internal Auditors (the “IIA Standards”).

Our review was completed and the preliminary draft report was provided to department management in October 2015. Management provided us with their final comments and responses to our observations in March 2016. The observations and corrective actions have been discussed and agreed upon with department management and it is management’s responsibility to implement the corrective actions stated in the report. In accordance with the University of California audit policy, AAS will periodically follow up to confirm that the agreed upon management corrective actions are completed within the dates specified in the final report.

This report is intended solely for the information and internal use of UCSF management and the Ethics, Compliance and Audit Board, and is not intended to be and should not be used by any other person or entity.

Sincerely,

A handwritten signature in black ink, appearing to read 'Irene McGlynn', with a horizontal line extending to the right.

Irene McGlynn
Director
UCSF Audit and Advisory Services

EXECUTIVE SUMMARY

I. BACKGROUND

As a planned audit for Fiscal Year 2016, Audit and Advisory Services (AAS) conducted a Clinical Funds Flow review to assess the clinical funds flow processes and validate the accuracy of the Relative Value Unit (RVU) payments.

In order to promote increased alignment and continued growth for UCSF as well as reduce complexity, a new Clinical Funds Flow Model (the "Model") covering 24 Departments was developed and put into place as of July 1, 2014. The general process of the Model is that UCSF Health collects revenue for clinical services at UCSF and covers patient care expenses. Payments to UCSF School of Medicine Departments are made based on Tier classification. The four Tiers are:

- Tier 1: productivity based payment as measured in work RVUs (wRVUs) with the Department covering faculty salaries and clinical departmental expenses.
- Tier 2: payment based on operating income above budget shared between Health System, Academic Grants, and School of Medicine Departments.
- Tier 3: incentive payment based on achievement of Health System goals.
- Tier 4: payment based on staffing for a few areas that are needed to be staffed for patient safety, regulatory mandates, or good patient care that do not generate enough wRVUs to support the necessary services.

There are also adjustments to the Model based on individual agreements between UCSF Health and Departments or special Department characteristics.

A Memorandum of Understanding (MOU) between UCSF Health and UCSF School of Medicine has been drafted, which includes a listing of the individual agreements as well as the UCSF Funds Flow Model Guide, describing the Funds Flow methodology, key data components, and adjustments to the Model. The funds flow payment model is set up in the Decision Analytics Reporting Tool (DART), which automates most of the calculations needed for payments and creates journal entries. Some adjustments cannot be done within the DART automated system, and are entered as manual journal entries or reconciliations with documentation supporting the calculations.

For Fiscal Year 2015 Tier 1 payments to departments totaled \$188.9 Million and Tier 4 payments totaled \$53.8 Million. Tier 2 and 3 models are not currently operational.

Miscalculations or errors in Model set-up can cause significant impact to both UCSF Health and Departments in budgeting and operations.

II. AUDIT PURPOSE AND SCOPE

The purpose of this review was to assess the effectiveness and efficiency of the clinical funds flow governance and oversight processes; validate the adequacy of controls in place to implement model rules and to ensure accurate payments; assess the adequacy of change management and exception management processes; and identify opportunities for improvements of the funds flow activities.

The scope of the review covered Tier 1 transactions and activities for the period July 1, 2014 through June 30, 2015.

Procedures performed as part of the review included determining clinical funds flow activities and processes through interviews with relevant personnel and walkthroughs, and reviewing relevant policies and procedures. Additionally, the governance of data warehouse management, change management processes, and error handling processes were assessed, and testing of key controls for selected sample of departments was done to validate data integrity and mapping as well as accuracy and completeness of the transactions and compliance with the Funds Flow Model, and support documentation for exceptions and adjustments was reviewed. For more detailed steps, please refer to Appendix A.

Work performed was limited to the specific activities and procedures described above. As such, this report is not intended to, nor can it be relied upon to provide an assessment of compliance beyond those areas specifically reviewed. Fieldwork was completed in October 2015.

III. SUMMARY

Based on work performed, departments are provided with sufficient information and aid to monitor their productivity and clinical payments. Model structure is widely understood by departments, and a website is maintained with information on the Model. Updates to Medical Group Management Association (MGMA) and Centers for Medicare and Medicaid Services (CMS) data are implemented correctly, and RVUs are calculated accurately.

Opportunities for improvement exist in the areas of governance and oversight, change management, and Model documentation.

The specific observations from this review are listed below.

- The process for maintaining and updating the Model needs to be further refined and enhanced.
- Model adjustments in DART were not always consistent with the Model Guide.
- Provider mapping in DART does not always match the information retained by the Medical Staff Services Office (MSSO) or detailed in the Model Guide.
- Clinical funds flow related manual journal entries are not restricted to a minimal number of preparers and transactions.
- Impact analyses were not consistently performed prior to Model adjustments being implemented.

Additionally, during the course of this review, potential opportunities for improvement were noted for enhanced process efficiency. We noted that maintaining specific exclusions, rates, and assignments in the Model Guide may require it to be frequently updated. It may be more efficient and easier to review if specific providers, cost centers, rates, and other information subject to change are maintained in appendices. This information should also be reviewed on a regular basis to monitor and minimize complexity of the Model.

Details of the specific observations and management corrective actions are outlined in the observation table.

IV. OBSERVATIONS AND MANAGEMENT CORRECTIVE ACTIONS

No.	Observation	Risk/Effect	Recommendation	MCA
1.	<p><i>The process for maintaining and updating the Model needs to be further refined and enhanced.</i></p> <p>The Model methodology was approved in FY14 and put into place in FY15. During the year that the Model has been in place, operational needs have required adjustments to Model components; however, a process for ongoing updates of the Model had not been developed.</p>	<p>Lack of structure may lead to unclear directives, substantial manual efforts, errors in implementation, and delay of needed implementations.</p>	<p>With the below specific recommendations, a more structured operating environment for the Funds Flow process should be established.</p>	<p>Responsible Party: EVP Physician Services Target Completion: July 1, 2016</p> <p>1. a)</p> <p>Centralize the management of the UCSF Funds Flow MOU via appointment of a point person and incorporate language into the MOU that allows flexibility for changes between budget cycles to accommodate for operational needs/requirements</p>
a)	<p><i>Adjustments to Model components did not follow the process outlined in the MOU.</i></p> <p>The draft MOU states that the UCSF Medical Center (UCSF Health) and the UCSF School of Medicine shall review and, if necessary, adjust the individual components of the Funds Flow Model as part of the UCSF annual budgeting process.</p> <p>In practice, changes were requested by departments and adjustments made during the course of the fiscal year, some of which had input from the Transition Operating Committee (TOC). It is generally understood that broad changes will be discussed by the TOC and documented in the Model Guide. However, some decisions made may not be feasible for implementation based on data availability or may be overturned by the Health System Leadership Committee.</p>	<p>Changes may not be made timely or may be made incorrectly without consistent management, prioritization, and documentation.</p>	<p>UCSF Health and School Medicine should consider updating the MOU language to allow flexibility for changes between budget cycles due to operational concerns.</p>	<p>1. b) and c)</p> <p>Designate point of contact for modification requests that are related to the Model or are Department-specific</p>
b)	<p><i>The mandate to authorize adjustments to Model components is not clearly defined.</i></p> <p>There are no written delegations of authority for entering into agreements on funds flow arrangements or to make modifications to Model rules. Also, which decisions should be made by or reported to the Transition Oversight Committee (TOC) or Health System</p>	<p>Without clearly defined assignment of authority, agreements may be made inappropriately,</p>	<p>Roles, responsibilities, and authority for the various operational and oversight groups involved in the Funds Flow</p>	<p>All requests for modification will be reviewed by a subcommittee of the faculty practice leadership and be analyzed to determine the financial impact and its accordance</p>

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c)	<p>Leadership are not clearly defined. While no changes to the overall structure of the Model were made, adjustments to Model components did occur in FY15. These adjustments to Model components were not prioritized, documented, and managed consistently due to insufficient direction and/or coordination, leading to additional efforts needed for implementation or rework. For example, new payment rules were determined that did not have sufficient data availability for implementation, leading to substantial manual efforts and calculation.</p> <p>Adjustments to Model components were not documented consistently.</p> <p>There is no single repository containing all changes made within the Model during FY15, and criteria for change assessment and documentation has not been established.</p> <p>Since the changes were documented in different locations, we were not able to verify the total population of changes that occurred in FY15. Of the 18 changes that we were able to identify for FY15, ten were changes to inclusion or exclusion of providers, cost centers, or CPT codes; six were changes in payment rules; and two were rate changes. These changes were either updated in the Model Guide, documented in an informal change log maintained by Faculty Practice or discussed by the TOC as documented in TOC meeting minutes.</p>	<p>and rework may be needed to reverse adjustments.</p> <p>It may be difficult to prioritize, review, or undo changes if there is not a central list of all technical adjustments.</p>	<p>process should be defined and documented and a process put in place for communications, including the designation of a point person.</p> <p>Criteria, such as dollar thresholds, or core principles should be established for determining how changes are analyzed, authorized, and implemented. An official log should be maintained of all changes made to Model rules or adjustments, and determination made as to where the official log should reside.</p>	<p>with existing funds flow principles.</p> <p>The review process for modification requests will fall into one of the three categories:</p> <ul style="list-style-type: none"> - For requests with <100K annual impact and in accordance with existing funds flow principles, decision will be made by the EVP for Physician Services. - For requests with 100-300K annual impact and in accordance with existing funds flow principles, decisions will be made by the TOC. - For requests > 300K in annual impact or any request not in accordance with funds flow principles, request will be reviewed by TOC for recommendations to the UCSF Health Finance committee where the decision will be delegated. The
d)	<p>Implementation specifics for the Model in DART are not thoroughly documented.</p> <p>The Model Guide does not define how to implement the rules in DART. A process diagram was created during a previous validation exercise; however, it is at a relatively high-level, and does not provide the specifics needed for ongoing maintenance and troubleshooting.</p>	<p>Maintaining a complicated system without thorough documentation could lead to errors not being</p>	<p>An implementation document with the specifics of Model function in DART should be created and maintained with regular</p>	

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		<p>identified timely or changes having unanticipated consequences.</p>	<p>updates when changes occur.</p> <p>Additionally, procedures should be developed outlining actions needed for the maintenance and updating of the Clinical Funds Flow process.</p>	<p>finance committee may decide to defer to the HSLC.</p> <p>Document all decisions and update the Model Guide in a new section '<i>Funds Flow Administration Processes</i>'.</p> <p>Designate a point person to create processes for how Department-specific / Model-specific modification requests are processed within the Faculty Practice Administration, which will identify the point people to perform the supporting analyses.</p> <p>Designate a point person to document the process, including thresholds.</p> <p>Future modifications related to the Model/ specific Department will be documented within the Model Guide by the point person; technical adjustments such as exclusion of providers or CPT codes will be documented as an</p>

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				addendum to the Model Guide. Bi-annual review will be implemented. 1. d) Faculty Practice's Business Analytics team will create an implementation document with the specifics of Model function in DART will be maintained with regular updates when changes occur. Faculty Practice's Business Analytics team will implement a bi-annual review.
<p>2.</p>	<p><i>Model adjustments in DART were not always consistent with the Model Guide.</i></p> <p>Excluded cost centers and providers, staff model cost centers, and payment adjustments were not always implemented in DART as described in the Model Guide. These differences may be caused by additional adjustments made after the most recent Model Guide update, unclear language in the Model Guide, or source data availability that leads to a different method of implementation.</p> <p>The differences in implementation include:</p> <p>i) Cost Center exclusions: There are two different methods for payments that do not fit into the Model structure. Exclusions are payments made outside the Model</p>	<p>Inconsistencies in the application of the Model may lead to inaccurate payments to departments.</p>	<p>A detailed review of adjustments in DART should be conducted and determination made as to whether adjustments need to be reversed or the Model Guide updated to ensure that Model adjustments are being paid as intended.</p>	<p>Responsible Party: EVP Physician Services Target Completion: October 1, 2016</p> <p>The appointed point person in 1.A., the Business Analytics team, and faculty practice finance officer will reconcile the inconsistencies of the Model Guide to the actual DART processing.</p>

No.	Observation	Risk/Effect	Recommendation	MCA
	<p>while pass-through payments are payments of revenues minus an expense adjustment that are made within the Model.</p> <ul style="list-style-type: none"> • Three offsite locations are categorized in DART and paid as excluded when, according to the MOU, they should be pass-through • One cost center is categorized in DART and paid as excluded that is not mentioned in the MOU <p>ii) Provider Exclusions: Fifteen providers listed as excluded in the Model Guide received the following Tier 1 payments. The majority were due to services performed by the provider in Tier 1 non-excluded cost centers:</p> <ul style="list-style-type: none"> • Dermatology: four providers totaling \$122,125. • Geriatric Services: one provider totaling \$7,556 • Primary Care: three providers totaling \$131,160 • Proctor Foundation: four providers totaling \$590 • Radiation Oncology: one provider totaling \$45,584 • Urology: two providers totaling \$252,420; however, this was corrected by a reconciliation in August 2015 <p>iii) Staff Cost Centers:</p> <ul style="list-style-type: none"> • Three cost centers in Anesthesia listed as staff models in the Model Guide were not set up in DART. These cost centers were not listed in the Cost Center Master, and may not be in use. • Two cost centers, Anesthesia OI and Oncology IP, were set up as staff model in DART and were not listed as such in the Model Guide. Anesthesia OI would have received \$93,534 in RVU based payments for FY15, rather than \$1,376,906 in staff model payments. Oncology IP would have received \$219,866 in RVU based payments in FY15, rather than \$526,341 in staff model payments. <p>iv) Payment adjustments:</p> <ul style="list-style-type: none"> • The Model Guide states that all revenues generated by UCSF Nurse Practitioners/Physician’s Assistants (NPs/PAs) will be retained by UCSF Health, with a separate reconciliation 			<p>Upon reconciling the discrepancies, point people will determine when future technical updates should be recorded in the Model guide or addendum.</p>

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	<p>performed for any clinical NPs/PAs that do not transfer employment to UCSF Health. However, NPs/PAs are set up in DART by employer, and 50 NPs and four PAs not employed by the Health System had their RVUs counted towards the department payments rather than to the Health system.</p> <ul style="list-style-type: none"> The Model Guide states that Radiology clinical faculty members will be assigned to home sections and MGMA subspecialty categories, and each section will be mapped to either wRVU payments or staff model payments; however, Radiology providers are mapped individually in DART to either wRVU payments or staff model payments, rather than by home section 			
3.	<p><i>Provider mapping in DART does not always match the information retained by the Medical Staff Services Office (MSSO) or detailed in the Model Guide.</i></p> <p>Review of provider mapping identified the following:</p> <ul style="list-style-type: none"> Twenty providers who generated wRVUs or pass-through payments were not mapped to a specialty. Of those twenty: <ul style="list-style-type: none"> Fifteen providers were unable to be mapped, and the RVUs were not applied to any department. Five unmapped providers had pass-through payments were due to charge corrections. Four of the twenty unmapped providers had never been on medical staff or residents according to Echo. Two were previously on medical staff or residents, but inactive at the time of the review. Fourteen were active on medical staff or residents at the time of the review, seven of which had updated specialty assignments prior to the review. Two billing providers were mapped to different specialties from what the MSSO had listed. One was mapped to a specialty that paid \$1.58 more per wRVU, and the other was mapped to a specialty that paid \$8.51 more per wRVU, but was the secondary specialty for that provider and was paid on a staff model basis. 	<p>Departments may not have all their providers included in RVU calculations. Additionally, providers may be paid at different rates depending on their assigned specialty, leading to incorrect payments if the correct specialty is not mapped.</p>	<p>The MSSO updates APeX with specialty certification information for providers. If Faculty Practice identifies unmapped providers, MSSO should be notified so that the data can be updated in APeX.</p> <p>Additionally, management should perform further review to identify the root cause of the discrepancies between Echo and APeX and correct any issues with the interface.</p>	<p>Responsible Parties: EVP Physician Services, and Medical Staff Target Completion: Completed</p> <ul style="list-style-type: none"> A monthly report of unmapped providers will be sent to MSSO so that data can be updated in the Echo credentialing system and interfaced with APeX and DART. Periodic (i.e. quarterly) auditing of a random sample of provider specialty mapping from Echo to DART will be performed to validate accuracy. <p>The mapping logic should be tweaked just a little.</p>

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	<p>Faculty Practice pulls provider data from the APeX dictionary. If a provider is not set up in APeX, has not billed, or is in a department not included in the Funds Flow Model (e.g. Psychiatry), the provider will not appear in DART reports. When new providers are identified without a known specialty, Faculty Practice determines the area in which the majority of services were provided, and contacts the department in order to map the provider to a specialty. The specialty determines the payment per wRVU, and providers who split time across multiple specialties will receive credit for their assigned subspecialty. If no department recognizes a billing provider, those RVUs are not included in Tier 1 payments.</p> <p>There are also providers in DART that are not in Echo due to DART retaining historical information on providers who may no longer be at UCSF.</p> <p>As the information from APeX is updated based on Echo, the discrepancy in specialties and providers may indicate issues with the interface that may need correction. The Model Guide states that providers should each be tagged to a specialty based on board certification, listing in health plan directories, and predominance of clinical activity.</p>			<p>The mapping logic should automatically kick out any residents and inactivated staff.</p>												
4.	<p><i>Clinical funds flow related manual journal entries are not restricted to a minimal number of preparers and transactions.</i></p> <p>Review of transaction reports in PeopleSoft identified 357 manual journal entries (comprising 7,336 transactions) made in the SFFPO business unit in FY15 by 33 different preparers from different functional areas as shown below. Some journal entries had more than one preparer.</p> <table border="1" data-bbox="180 1203 1108 1409"> <thead> <tr> <th data-bbox="180 1203 674 1268">Department</th> <th data-bbox="674 1203 869 1268">Number of Preparers</th> <th data-bbox="869 1203 1108 1268">Number of Manual Journal Entries</th> </tr> </thead> <tbody> <tr> <td data-bbox="180 1268 674 1308">Ambulatory Executive Office</td> <td data-bbox="674 1268 869 1308">1</td> <td data-bbox="869 1268 1108 1308">28</td> </tr> <tr> <td data-bbox="180 1308 674 1373">Business Service Center Administration</td> <td data-bbox="674 1308 869 1373">2</td> <td data-bbox="869 1308 1108 1373">18</td> </tr> <tr> <td data-bbox="180 1373 674 1409">F CLS TS Transp Pass Thru</td> <td data-bbox="674 1373 869 1409">2</td> <td data-bbox="869 1373 1108 1409">2</td> </tr> </tbody> </table>	Department	Number of Preparers	Number of Manual Journal Entries	Ambulatory Executive Office	1	28	Business Service Center Administration	2	18	F CLS TS Transp Pass Thru	2	2	<p>Errors in manual journal entries may not be identified and corrected timely.</p>	<p>As the majority of journal entries for Clinical Funds Flow are automated, GL Verification should focus on the manual journal entries for reconciliation.</p>	<p>Responsible Parties: EVP Physician Services and UCSF Faculty Practice Controller Target Completion: July 1, 2016</p> <p>The Tier 1 funds flow MGMA payments are automated, but many of the other funds flow transfers are not automated, therefore manual journals are required. In addition,</p>
Department	Number of Preparers	Number of Manual Journal Entries														
Ambulatory Executive Office	1	28														
Business Service Center Administration	2	18														
F CLS TS Transp Pass Thru	2	2														

No.	Observation			Risk/Effect	Recommendation	MCA
	F_FIN Controllers Office	1	1			adjustments to the automated process must be entered manually. Faculty Practice accounting will review the types of entries processed manually for reasonableness. Management noted mitigating controls are that a preparer and reviewer are required for all entries, and that monthly funds flow variance review by department is conducted and compared to volume for reasonableness.
	Finance Service Center	3	23			
	Finance for FP Organization	1	70			
	HIMS	1	4			
	Anesthesia	1	10			
	M_DO-CA-OP-Admin-Financial Aff	1	34			
	M_DO-Central-OP-Admin Units	1	64			
	M_MED-ADMIN-CORE-FINANCE	2	12			
	M_MED-GERI-CORE	1	1			
	M_PEDS-ADMIN-CORE-ADMIN	1	2			
	MEDICAL CNTR ACCOUNTING	7	27			
	PERSONNEL CAMPUS SERVICE	1	3			
	Unknown	7	72			
	<p>Twenty manual journal entries were selected for detailed review and examined for supporting documentation. Four did not have detailed information attached to the transaction, but supporting detail was able to be provided later. Sufficient detailed information to support the transaction was not able to be produced for one journal entry from Ambulatory Services Administration.</p> <p>UCSF Campus Policy 300-27: General Ledger (GL) states that all transactions should be supported by source documentation that matches the GL transaction.</p>					
5.	<p>Impact analyses were not consistently performed prior to Model adjustments being implemented.</p> <p>Reimbursement mechanics were innovated and implemented during FY15 that had effects on payments to departments, and did not have formal analyses completed on the financial impact to support decisions due to the limited or no available data. These changes included:</p> <ul style="list-style-type: none"> • Implementation of the qRVU • Additional payments for travel to Mission Bay consults <p>As these were new rules or changes that may not have historical information to model against, sufficient information may not be present for a full analysis.</p>			Decisions made affecting payment may have larger financial impacts than intended.	Analyses should be performed when feasible prior to making decisions that affect payment to validate that the impact is reasonable and intended effect is achieved.	<p>Responsible Party: EVP Physician Services Target Completion: July 1, 2016</p> <ul style="list-style-type: none"> - Incorporate the modeling of innovative payments types when feasible in sections 1.B.C. process development

V. OPPORTUNITIES FOR IMPROVEMENTS

No.	Observation	Risk/Effect	Recommendation
1	<p><i>The UCSF Funds Flow Model Guide could be revised to enable more efficient review and updating.</i></p> <p>As details of the Model are subject to periodic change, it may enable ease of review if they are kept in appendices to the Model Guide, rather than in the main section. The Model Guide contains specific details for the following categories.</p> <ul style="list-style-type: none"> • Overhead expense rates • Staff Model cost centers/specialties • Pass-through cost centers/DEPs • Excluded providers • Excluded cost centers • \$/wRVU rates/adjustments • Malpractice percentages • Staffing plans • Eligible/excluded CPT codes • Modified CPT codes/wRVUs 	<p>As the specific details change (e.g. new providers, cost centers, rates, etc.), the entire Model Guide will require review and updating. Additionally, with the details in the text of the Model Guide, it may be more likely that a specific detail is overlooked.</p>	<p>Maintain separate lists of rates, exclusions, or modifications as appendices to the Model Guide, and keep the Model Guide information at a higher level.</p>
2	<p><i>Reducing the number of exclusions and various adjustments made to the Model would reduce complexity and efforts for on-going maintenance.</i></p> <p>One of the goals of the Model was to increase transparency and simplicity by reducing the number and complexity of strategic support agreements, which were identified as challenging to maintain and communicate. While the transparency efforts for the Model have been successful, the numerous strategic agreements kept and number of adjustments made to the Model create increased complexity. Fifteen of the 24 departments covered by the Model have adjustments, including exclusions or pass-through payments for cost centers, CPT codes, or providers, modifications of rates or wRVU assignments, hybrid Tier 1 and Tier 4 departments, service provider RVU assignments, and other characteristics that change the payment calculations.</p> <p>Similar funds flow methodology is used on other UC Campuses and academic medical institutions; however, the number of Tiers and adjustments appear to be unique to UCSF. The complexity of the Model is also affected by the difference in APeX Hospital and Physician Billing structures and nuances in transactions, transaction sources, and transaction categorization.</p>	<p>Increased complexity may lead to difficulty in maintenance and not meeting Model goals.</p>	<p>Adjustments to the Model should be reviewed on a regular basis to ensure that they are necessary and do not overly increase complexity.</p>

APPENDIX A

To conduct our review the following procedures were performed for the areas in scope:

- Reviewed relevant Model documents, including the draft MOU and Model Guide
- Reviewed Model set-up in DART
- Reviewed prior studies conducted on the Model and implementation
- Benchmarked Model methodology against UC campuses and other academic medical institutions
- Reviewed governance structure of the funds flow process
- Reviewed change management processes
- Interviewed key department personnel from Faculty Practice, SOM, Finance,
- Assessed the effectiveness of the monitoring and reconciliation reports and procedures for assuring accuracy of payments
- Assessed process controls for adjustments to the Model
- Validated that payments were made according to Model Rules for a selection of departments
- Reviewed a sample of manual journal entries to validate the accuracy of the transactions