UNIVERSITY OF CALIFORNIA, SAN FRANCISCO
AUDIT & ADVISORY SERVICES

Clinics Review
Project #22-027

May 2022

EXECUTIVE SUMMARY

I. BACKGROUND

As a planned audit for Fiscal Year 2022, Audit & Advisory Services (A&AS) conducted a review at UCSF ambulatory clinics. The purpose of this review was to evaluate key operational processes at select clinics to validate that effective controls are in place, including opportunities for improving processes and standardizing practices.

The clinics selected for this review were for the Pediatric Dermatology, Adult Dermatology, Pediatric Urology, and Adult Urology. The adult clinics were selected based on charges, and volume of visits, and their pediatric counterparts were selected to validate consistency within the two specialty practices. Input on selection was also sought from Faculty Practice Operations leadership.

Revenue data from professional billing for each of the clinics from May 2021 to July 2021 is shown below:

Clinics	Sum of Charges	Net Collections	Number of Visits
Pediatric Dermatology	$908,802	$424,732	6,281
Adult Dermatology	$10,156,125	$3,400,078	58,630
Pediatric Urology	$394,653	$177,213	2,866
Adult Urology	$7,490,545	$3,919,189	25,766

APeX is used for scheduling, documenting, capturing charges and billing of services provided for patients. The clinicians from Dermatology and Urology clinics perform charge capture and coding.

II. AUDIT PURPOSE AND SCOPE

The purpose of this review was to assess the effectiveness of the internal controls over selected clinic practices and operations. Procedures performed as part of the review include: (1) interviewed department personnel and conducting walkthroughs of the four clinics; (2) reviewed the clinic's adherence to Cash Management Guidelines; (3) validated the collection of copays; (4) confirmed that patient identity was verified; (5) reviewed form collection and when needed, ensure it was provided in the threshold languages of Spanish, Russian, and Chinese; (6) examined clinic's process for monitoring performance via dashboard; (7) ensured there is health equity by confirming that when a patient's preferred language is not English that they have a professional interpreter available to them during the visit; and (8) examined important signage posted at the clinic to ensure it is communicated in all three of the threshold languages.

The scope of the review covered transactions and activities for the period of May 2021 to July 2021.

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 January 2022.

III. SUMMARY

Based on the work performed, controls and processes for the clinics appear to be adequate. The clinics have monthly meetings with MGBS in which they discuss charge lag, billing performance, denials, RFIs, and allow for discussion of any other issues that may have come up.

The specific observations from this review are listed below.

A. Cash Operations

1. Monthly audits are not performed by the Practice Managers as required by the Cash Management Guidelines and clinics are not in compliance with the annual cash training for cash collectors and depositors.

B. Document Collection and Language Equity

2. Patient identity verification is not documented as occurring at every visit.
3. No Advance Beneficiary Notices (ABNs) were obtained for services which Medicare does not cover.
4. Required forms like the Terms and Conditions of Financial Responsibility (TACO) and the Notice of Privacy Practices (NPP) were not always obtained or available in the patient's preferred language.
5. Interpreter services are not always scheduled when the patient's preferred language is not English.
6. Not all clinics have MyChart signage present and/or available in the threshold languages.

IV. OBSERVATIONS AND MANAGEMENT CORRECTIVE ACTIONS ("MCAs")

A. Cash Operations

No.	Observation	Risk/Effect	Recommendation	MCA
1	***Monthly audits are not performed by the Practice Managers as required by the Cash Management Guidelines and clinics are not in compliance with the annual cash training for cash collectors and depositors.*** During testing, it was noted that all four clinics were not following the Cash Management Guidelines for Ambulatory Clinical Practice. Per the guideline, "An audit should be conducted by the Practice/Department Manager at least once a month. Audits are performed to ensure that deposits are made within established criteria, payment collectors and depositors have received appropriate training, validation of change funds and current monies reconcile with APeX Cash Drawer." Below is the result of the review of the annual training for cash collectors and depositors: • 4 out of 8 cash handlers had expired cash handling training, and 4 out of 8 have no records of training for Pediatric Urology. • 3 out of 3 cash handlers have no records of training for Adult Urology. • 3 out of 7 cash handlers had expired cash handling training, and 4 out of 7 cash handlers had no record of cash handling training for Adult Dermatology. • 2 out of 5 cash handlers had expired cash handling training, and 2 out of 5 cash handlers had no record of cash handling for Pediatric Dermatology. Per review of the July 2021 cash and checks deposit report, the clinics received the following in cash and checks: • Adult Dermatology: $4,888	By not following the Cash Management Guidelines, the clinics may not be able to detect fraud, ensure timeliness with deposits, and guarantee cash handlers have up to date training.	The clinics should adhere to the Cash Management Guidelines and ensure daily reconciliation and monthly audit are being performed.	**Action:** All four clinics cash handlers will complete the annual cash handling training and the clinics will start doing cash audits going forward. **Responsible Party:** Clinic Directors **Target Date:** June 30, 2022

No.	Observation	Risk/Effect	Recommendation	MCA
	• Adult Urology: $0 • Pediatric Urology and Pediatric Dermatology: $356			

B. Document Collection and Language Equity

No.	Observation	Risk/Effect	Recommendation	MCA
2	***Patient identity verification is not documented as occurring at every visit.*** During testing, it was noted that the patient's identity was not always verified during registration and the field "Unable to Obtain" was often chosen in APeX, indicating that an alternative method such as verifying a patient's demographic did not occur when IDs were unavailable. Below are the results: • 8 out of 15 visits (53%) did not have evidence in APeX that the patient's identity was verified for Adult Dermatology. • 9 out of 15 visits (60%) did not have evidence in APeX that the patient's identity was verified for Pediatric Dermatology. • 4 out of 15 visits (27%) did not have evidence in APeX that the patient's identity was verified for Adult Urology. • 4 out of 15 visits (27%) did not have evidence in APeX that the patient's identity was verified for Pediatric Urology. In accordance with UCSF Patient Identification Policy (Policy 6.04.08) staff will verify patient identity as part of the registration procedures using a photo ID or other recommended non-photo ID such as: birth certificate, state identification card, health insurance card, social security card, etc. Per the Identity Theft Prevention, Detection and Response Policy (1.02.21), the UCSF Medical Center needs to take all reasonable steps to protect identity information, including medical identity information, for students, staff, patients, and others for whom the UCSF Medical Center maintains identity information.	By not using alternative methods like verifying a patient's demographic when IDs are not available, the clinics risk having identity fraud.	When formal IDs could not be obtained for verification, the clinic should select "Other" and type in notes to indicate that a patient's demographic was verified or determine if an update can be made to the verification field in APeX.	**Action:** A joint ticket will be submitted to the Clinical Systems team to implement the addition of a field in APeX to the verification options in order to reduce manual entry needed. In the interim, the four clinics will train staff that when formal photo IDs could not be obtained to select "Unable to Obtain" and when formal non-photo ID could not be obtained, select "Other" and type in other patient's demographic that was verified, i.e., date of birth, address, etc. **Responsible Party:** Clinic Directors

No.	Observation	Risk/Effect	Recommendation	MCA
				Target Date: October 31, 2022
3	***No Advance Beneficiary Notices (ABNs) were obtained for services which Medicare does not cover.*** According to CMS Medicare Claims Processing Manual, §1842(l)(1)(C)(ii) of the Act requires that before the service was provided, the individual was informed that payment under this part may not be made for the specific service and the individual has agreed to pay for that service. A signed ABN is a written notice and agreement for the patient to pay if the service is denied by Medicare. Testing of a sample of cases showed that: • 10 out 10 visits where APeX triggered the clinic to obtain an ABN did not result in an ABN being obtained and scanned into the system for Adult Dermatology; this is a total missed charge opportunity of $3,131. • 10 out 10 visits where APeX triggered the clinic to obtain an ABN did not result in an ABN being obtained and scanned into the system for Adult Urology; this is a total missed charge opportunity of $1,644. UCSF Policy 3.05.05 Advanced Beneficiary Notice of Non-Coverage (ABN) states that "The beneficiary or Authorized Representative must sign and date the notice to indicate that he or she has received the notice and understands its contents … If the beneficiary or Authorized Representative demands the service but refuses to sign the ABN, staff should have a second person witness the provision of the ABN and the refusal to sign. Staff should annotate the ABN, indicating the circumstances and persons involved. Both the staff and the witness should sign the ABN form and note that the beneficiary refused to sign … Additionally, if a beneficiary or	The beneficiary may not be charged for any costs related to the Medicare denied item and/or service when an ABN was not signed leading to lost revenue opportunities.	Clinics should follow the APeX ABN trigger and obtain an ABN when services are not covered by Medicare.	**Action:** Adult Dermatology will retrain staff on the APeX ABN workflow and requirements. **Responsible Party:** Clinic Director **Target Date:** October 31, 2022 **Action:** Adult Urology has retrained staff on the APeX ABN workflow and requirements. **Responsible Party:** Clinic Director **Target Date**: Completed **Action:** Faculty Practice Operations' leadership will identify opportunities for

<table>
<tr><th>No.</th><th>Observation</th><th>Risk/Effect</th><th>Recommendation</th><th>MCA</th></tr>
<tr><td></td><td>representative refuses to sign a properly delivered ABN, the ordering provider should advise the patient that the service may not be covered and if the service is not covered due to a lack of medical necessity, the patient/beneficiary will be financially responsible for the service. A copy of the annotated ABN must be provided to the beneficiary or Authorized Representative and the original version must be kept on file. A signed legible copy of the ABN must be given to the beneficiary or Authorized Representative immediately after signing. The original ABN should be retained in the beneficiary's medical record and scanned into EMR according to relevant policies and procedures."</td><td></td><td></td><td>automation of ABNs for all clinics and implementation of leading Standard Work practices and training for all clinics to access.

Responsible Party:
VP, Faculty Practice Operations

Target Date:
November 30, 2022</td></tr>
<tr><td>4</td><td>Required forms such as the Terms and Conditions of Financial Responsibility (TACO) and the Notice of Privacy Practices (NPP) were not always obtained or available in the patient's preferred language.

A number of federal and California state regulations, including Title VI of the Civil Rights Act of 1964, as well as UCSF Health Interpreting, Translation, and Language Access Services Policy 6.06.04 require organizations such as UCSF to take reasonable steps to make their programs, services, and activities accessible by eligible persons with limited English proficiency. Forms should be available to the patient in the following threshold languages[1]: Spanish, Russian, and Chinese. Below are the results:

<table>
<tr><th>Clinics:</th><th>TACO</th><th>NPP</th></tr>
<tr><td>Adult Dermatology</td><td>1 out of 15 visits (7%) did not have a TACO on file, and out of the 14 TACOs found, 6</td><td>2 out of 15 visits (13%) did not have a NPP on file, and out of the 13 NPPs found, 6 were</td></tr>
</table>
</td><td>Without the TACO being in placed at time of visit, patients may not be financially liable for the cost of the visit.

By not having a signed NPP, the patient may not be aware of their privacy rights.

Receiving forms in English when the patient's preferred language is not English introduces the risk of not understanding what the forms intend to communicate and not in</td><td>Clinics should ensure a TACO and NPP is in place at the time of the visit, and that the forms are available in the threshold languages when the patient's preferred language is not English.</td><td>Action: All four clinics will retrain staff on providing the TACO and the NPP in the threshold language when applicable to the patient.

Responsible Party:
Clinic Directors

Target Date: October 31, 2022

Action:
Faculty Practice Operations will explore</td></tr>
</table>

[1] Threshold languages are those that have been identified as the preferred language, as indicated on the Medi-Cal Eligibility Data System (MEDS), of 3,000 beneficiaries or five percent of the beneficiary population, whichever is lower, in an identified geographic area.

<table>
<tr><th>No.</th><th>Observation</th><th>Risk/Effect</th><th>Recommendation</th><th>MCA</th></tr>
<tr>
<td></td>
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<tr><td></td><td>were not in the threshold language.</td><td>not in the threshold language.</td></tr>
<tr><td>Pediatric Dermatology</td><td>6 out of 15 visits (40%) where English is not the preferred language had a TACO not in the threshold language.</td><td>3 out of 15 visits (20%) did not have a NPP on file, and out of the 12 NPP found, 6 were not in the threshold language.</td></tr>
<tr><td>Adult Urology</td><td>6 out of 12 visits (50%) whose preferred language is not English did not get a TACO in the threshold language.</td><td>10 out of 12 patients (83%) whose preferred language is not English did not get a NPP in the threshold language.</td></tr>
<tr><td>Pediatric Urology</td><td>2 out of 15 visits (13%) did not have a TACO on file, and out of the 13 TACOs found, 5 were not in the threshold language.</td><td>4 out of 15 visits (27%) did not have a NPP on file, and out of the 11 NPPs found, 3 were not in the threshold language.</td></tr>
</table>
</td>
<td>compliance with policy or regulatory requirements, including Title VI of the Civil Rights Act of 1964.</td>
<td></td>
<td>options for automating signature collection for required forms in the e-check-in process with Clinical Systems.

Responsible Party:
VP, Faculty Practice Operations

Target Date: June 30, 2022</td>
</tr>
<tr>
<td>5</td>
<td>
Interpreter services are not always scheduled when the patient’s preferred language is not English.

Per the Interpreting, Translation, and Language Access Services Policy (Policy 6.06.04), UCSF Medical Center will provide interpreting services as needed or requested for all patients, patient’s legal representative, and/or support persons at no charge to the patient 24 hours per day whenever possible. This policy is to comply with the Title III of the Americans with Disabilities Act. Below are the results of the review of interpreting services:
<table>
<tr><th>Clinics:</th><th>Visits without evidence of interpreter use when a patient's preferred language is not English</th></tr>
<tr><td>Adult Dermatology</td><td>3 out of 15 visits (20%)</td></tr>
<tr><td>Pediatric Dermatology</td><td>3 out of 15 visits (20%)</td></tr>
</table>
</td>
<td>Patients may not be getting the information they need about their care if interpretation services are made available to them or not appropriately utilized.

Using family members for interpreting services may cause errors in medical translation and care due to the technical nature of the language used.</td>
<td>If patients refuse interpretation services, it should be documented; otherwise, interpretation services via in-person, phone or video should be used and documented.

Clinics should communicate to staff that family members are not qualified interpreters, and a</td>
<td>Action:
All four clinics will use the APeX Interpreter Documentation tip sheet to train its staff and provider to document the use of an interpreter in APeX. If a patient declines an interpreter, the declination needs to be documented in APeX.

Responsible Party:
Clinic Directors</td>
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</table>

No.	Observation	Risk/Effect	Recommendation	MCA
	Adult Urology 13 out of 15 visits (87%) **Pediatric Urology** 13 out of 15 visits (87%) UCSF Medical Center recognizes the patient's right to request family member assistance, but family members and friends should not interpret technical/medical information (diagnosis, consent, prognosis, treatment plan, etc.) unless an approved Professional Medical Interpreter is also present on-site or via video or telephone to verify accuracy. During testing, the following was noted: • 2 out of 3 visits (67%) that did not have evidence of an interpreter usage had a family member translate for Adult Dermatology. • 2 out of 13 visits (15%) that did not have evidence of an interpreter usage had a family member translate for Adult Urology.	Non-compliance with state regulations may result in fines or penalties.	professional medical interpreter should be utilized for portions of the visit where technical/medical terminology is used.	**Target Date**: 10/31/2022 **Action:** Faculty Practice Operations will evaluate updating registration Standard Work to include the documentation of offering interpreter services and patient's response, centralizing training on interpreter scheduling and usage, and evaluate effectiveness of the updated process. **Responsible Party:** VP, Faculty Practice Operations **Target Date**: 1/31/2023
6	***Not all clinics have MyChart signage present and/or available in the threshold languages.*** Inquiry into the clinics' signage determined that: • No MyChart sign-up is posted in the clinic, only COVID signs are posted for Adult Dermatology. • Pediatric Dermatology and Pediatric Urology have MyChart signage in English and Spanish, but not in Russian and Chinese.	Without the appropriate signage, important communication like MyChart sign-up may not be made aware to patients. By not having the signs in the threshold languages, UCSF risks	Clinics should contact Interpreting Services to get the appropriate signage in multiple languages.	**Action:** Given the number of signs currently needed in clinics, alternate options such as cards encouraging MyChart sign-up will be produced in the threshold languages for

No.	Observation	Risk/Effect	Recommendation	MCA
	• No signage about MyChart sign-up is posted in the clinic for Adult Urology.	not reaching non-English speakers and thus create health inequity, as well as non-compliance with federal and state regulations.		the clinics to distribute to patients. **Responsible Party:** VP, Faculty Practice Operations **Target Date**: June 30, 2022