

# UCLA AUDIT & ADVISORY SERVICES

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Edwin D. Pierce, CPA, CFE  
Director

**CONFIDENTIAL**

10920 Wilshire Boulevard, Suite 700  
Los Angeles, California 90024-1366  
310 • 794-6110  
Fax: 310 • 794-8536

July 12, 2017

INTERIM SENIOR VICE PRESIDENT/CHIEF COMPLIANCE AND AUDIT OFFICER JOHN LOHSE  
EXECUTIVE VICE CHANCELLOR & PROVOST SCOTT WAUGH:

Re: Overflow Care Billing Audit Report #17-1203

In accordance with the Health Sciences audit plan for fiscal year 2016-17, UCLA Audit & Advisory Services has completed a review of Overflow Care Billing. This audit was included in the plan at the request of the former Chief Operating Officer.

## Purpose and Scope

The purpose of the audit was to evaluate the completeness and accuracy of room charge billing for patients admitted through the Emergency Department during periods of high census when beds are unavailable for assignment, and boarding practices are implemented. The scope of the audit was limited to the Ronald Reagan UCLA Medical Center (RRUMC) Emergency Department.

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing* and included tests and other procedures considered necessary in achieving the purpose.

## Summary Opinion

Based on the results of the work performed within the scope of the audit, adequate procedures are in effect to assure the proper billing of room charges for patients admitted through the RRUMC Emergency Department (ED) during periods when boarding practices are implemented.

## Detailed Audit Procedures and Results

Census data was reviewed from January 14 through April 19, 2017 to identify periods of high census for RRUMC and the ED specifically. In addition, UCLA Health metrics for the ED were reviewed to identify weekly periods with the highest daily census, boarder counts, and National Emergency Department Overcrowding Scale (NEDOCS) values.

From the periods with higher scores, the auditors then chose two weeks from January and February 2017 for further assessment. CareConnect reports were used to generate lists of ED patients admitted during the two separate weeks. Of the 593 cases identified, a judgmental sample of 32

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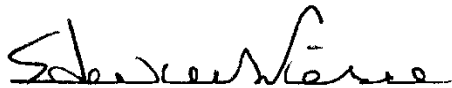
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cases was selected for audit testing of room charge billing. The sample included cases with varying acuity levels, admission diagnoses, and rooming dispositions.

For each case, charges were assessed for accuracy. Medical records were reviewed to verify that physician orders for patient admission and discharge dates agreed to the number of daily bed charges billed to the patient.

The audit results verified that room charges were supported by the required documentation. No exceptions were noted.

If you have any questions, please call me at x33730 or Audit Manager Sherrie Mancera at x33737.



Edwin D. Pierce, CPA, CFE  
Director

cc: J. Spisso, MPA  
M. Armbruster

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