

August 30, 2016

**MEMORANDUM**

**TO:** Gary Marsh  
Director, Radiation Oncology

**FROM:** Sherri Magnus *Sherri Magnus*  
Vice President & Chief Audit Officer

**SUBJECT:** Charge Capture Assessment – Radiation Oncology  
Audit Control Number 2016-210

In accordance with our 2016 annual audit plan, we have completed an assessment of charge capture activities for the Division of Radiation Oncology (Division) for the period of March 4, 2016 through June 10, 2016. Our objective was to assess whether services provided were captured, recorded appropriately in MosaiQ, and accurately exported and charged to patient accounts in OneConnect.

Our limited procedures involved selecting a sample of 25 services, totaling approximately \$48,000, to ensure that the services were charged to the patient account. Additionally, we tested a separate sample of 25 patient account charges, totaling approximately \$45,000, to ensure that they were adequately supported by the medical record.

This assessment was not intended to be a comprehensive audit of controls and processes related to charge capture for the Division, but instead was intended to identify any opportunities for improvement in the charge capture process during the optimization phase of the OneConnect implementation. At the time of this review, concerns had been expressed by management related to OneConnect's workqueues and that charges may be held in queues preventing payment. An in-depth review will be considered in the future to evaluate these risks.

Based on the limited procedures performed, we found that charges are generally captured, recorded appropriately, and accurately exported and charged to patient accounts. We did identify an opportunity for improvement related to posting charges to appropriate accounts.

The Division of Radiation Oncology consists of 5 departments and centers, which provide radiation treatment to cancer patients while integrating education, research, and radiation physics to achieve improved outcomes.

Division services resulted in over 122,000 posted charges totaling more than \$145 million during the period March through June 2016.

Additional details are as follows:

Observation 1:

**Ensure Charges are Appropriately Posted to Patient Accounts**

**RANKING: Low**

Institutional policy requires that all charges are posted in an accurate and timely manner. Our testing revealed that 2 (4 percent) of 50 services reviewed were not charged to the patient's account as appropriate. Specifically:

- For one service performed, totaling approximately \$1,800, the charge was exported from MosaiQ but was not posted to the patient's hospital account.
- One charge, totaling approximately \$7,800, was deleted after the Division identified that it contained an error. The error was corrected; however, the Division inadvertently failed to re-bill for the service.

When services are performed but not accurately charged, there is an increased risk of lost revenue.

Recommendation

Management should strengthen the department's current processes for ensuring that all charges exported from MosaiQ are posted to patient accounts in OneConnect as appropriate. In addition, management should strengthen controls for re-billing charges to ensure that when a charge is deleted, re-billing occurs as appropriate.

Management's Action Plan

Responsible Executive: Thomas Buchholz, MD

Owner: Joy Godby

Due Date: Implemented

*Radiation Oncology has a reconciliation process in place that determines the number of charges exported from MosaiQ, and received by the Epic. This is reviewed daily and any discrepancies are investigated by Rad Onc, MDA Cloverleaf team and Epic. When a charge is deleted and rebilled a supervisor is assigned the task and then is required to report to management once completed.*

We appreciate the courtesy and cooperation extended to us during this assessment.

SM/rbr/adl/jms

cc: Robin Famiglietti, Joy Godby

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