

17-119 Willed Body Program

We have completed our audit of the University of Texas Health Science Center at Houston (UTHealth) Willed Body Program (WBP) and Human Structure Facility (HSF). This audit is required by Texas Administrative Code (TAC), Chapter 485, Rule §485.1 and was part of our fiscal year 2017 audit plan. The audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

BACKGROUND

According to TAC, Chapter 485, Rule §485.1, "each member institution shall conduct an audit of its procedures and methods for receiving, storing, using, and transporting bodies or anatomical specimens and disposing of remains. This audit must be conducted at an interval of 5 years, coincidental with regularly scheduled Board inspections. The institution's audit department or a professional audit firm according to an audit template prescribed by the Board shall perform the audit. The results of the audit shall be filed with the secretary-treasurer within 30 days of its completion. A follow-up report shall be filed with the secretary-treasurer no more than 1 year later".

The donation of cadavers to support medical education and scientific research is critical to advancing medical science. The WBP serves the administrative functions associated with providing cadavers and anatomical material essential for the teaching of medical and dental anatomy students, research, and continuing education activities approved by the Anatomical Board of the State of Texas (SAB). Employees of the HSF are responsible for cadaver intake, identification, embalming, preparation, storage (including anatomical specimens), and cremation.

OBJECTIVES

The objective of this audit was to determine whether UTHealth's WBP has adequate controls in place to ensure the receiving, storing, using, and transporting of cadavers or anatomical specimens and the disposing of remains comply with state law.

SCOPE PERIOD

The scope period was February 2016 - February 2017.

METHODOLOGY

The following procedures were performed:

- Selected a judgmental sample of cadavers to conduct a sheet-to-sheet and a shelf-to-sheet inventory procedure using the cadaver database. Verified the number of tags purchased agrees to the number of tags assigned to cadavers during the test period.
- For each cadaver selected, obtained the SAB form and confirmed appropriate filing with the SAB.
- Obtained a list of anatomical specimens from the cadaver database, selected a judgmental sample of locations, and visited each location to conduct shelf-to-sheet inventory testing.

17-119 Willied Body Program

- Reviewed the crematory contracts and verified each crematory is properly licensed by the State of Texas and the institution’s responsible party information filed with the SAB is current.
- Selected a sample of payments and verified timely payment of assessment and transfer fees due to the SAB.
- Selected a sample of transfers and verified documents supporting application to the SAB for approval to transfer were adequate.
- Reviewed supervisory chain of command and verified employees responsible for cadavers maintain current licenses.
- Obtained a copy of Rule §479.41 to gain an understanding of the requirements related to final disposition of each donation and reviewed the scheduled and random self-monitoring reviews and evidence of the Institutional Anatomical Oversight Review Committee (IAORC) meeting.
- Selected a sample of cremated cadavers to determine the disposition of cremains (scattered at sea or returned to the family), confirmed consent for manner of cremains was retained by the WBP, and verified the HSF obtained permission from the WBP to cremate and scatter/comeingle and the sample was recorded in cremation log.

AUDIT RESULTS

A&AS identified areas of improvement related to the inventory of cadavers and specimens:

- The “HSF Cadaver Database” and “Specimen Log” use to track inventory is not updated timely to ensure completeness and accuracy.

NUMBER OF PRIORITY & HIGH FINDINGS REPORTED TO UT SYSTEM

None

We would like to thank the staff and management within the HSF and the WBP who assisted us during our review.



Daniel G. Sherman, MBA, CPA, CIA
Assistant Vice President

MAPPING TO FY 2017 RISK ASSESSMENT

Risk (Rating)	None
----------------------	------

DATA ANALYTICS UTILIZED

Data Analytic #1	Join WBP and HSF databases and identified SAB numbers that are not in both databases.
-------------------------	---

AUDITING & ADVISORY SERVICES ENGAGEMENT TEAM

Assistant Vice President	Daniel G. Sherman, MBA, CPA, CIA
Audit Manager	Nathaniel Gruesen, MBA, CIA, CISA, CFE
Auditor Assigned	Diarra Boye, IAP and Brittney Alexander
End of Fieldwork Date	5/1/2017
Issue Date	5/23/2017

Copies to:

Audit Committee
 Secretary-Treasurer of the State Anatomical Board
 Dr. Leonard J. Cleary
 Stephanie Shock

Issue #1	<p>The HSF uses Excel spreadsheets (referred to as the “HSF Cadaver Database” and “Specimen Log”) to track inventory.</p> <p>A&AS selected two specimen samples (15 from sheet and 15 from shelf) and performed inventory procedures to verify the accuracy and completeness of anatomical specimens. We noted the following issues:</p> <ul style="list-style-type: none"> • 2 of 15 (13%) anatomical specimens were cremated with their associated cadaver; however, the Specimen Log was not updated to reflect the cremations. • 2 of 15 (13%) anatomical specimens were located in HSF inventory; however, the specimens were listed as cremated in the Specimen Log. <p>Additionally, A&AS selected two samples of cadavers (15 from sheet and 15 from shelf) and performed inventory procedures to verify the accuracy and completeness of cadavers. We noted the following issue:</p> <ul style="list-style-type: none"> • 2 of 15 (13%) cadavers could not be located in HSF inventory. A&AS reviewed the SAB form and determined the cadavers were transferred to another location; however, the HSF Cadaver Database was not updated to reflect the transfers.
Recommendation #1	We recommend management develop and implement a process to ensure cadavers and anatomical specimen inventory information is complete, accurate, and updated in a timely manner.
Rating	Medium

17-119 Willed Body Program

Management Response	<p>We will be implementing new processes to ensure that the spreadsheets used to track the cadaver and anatomical specimen inventory information are complete and accurate by performing the following:</p> <ul style="list-style-type: none">- A new process will be implemented to update the location of cadavers transferred to a specific location.- In order to reduce the number of data entry mistakes, the structure of the database will be changed to make it easier to check its accuracy on a more frequent basis. The spot checks will be performed on a bi-weekly basis. If the volume of specimen transactions is low, the frequency of spot-checking will be reduced to monthly or quarterly basis. <p>-</p>
Responsible Party	Stephanie Shock, Director of Management Operations
Implementation Date	July 1, 2017