



Board of Visitors
Audit, Compliance, and Risk Committee
September 14 , 2023

September 2023
Audit,
Compliance, and
Risk Committee
Meeting Agenda

- Remarks by the Committee Chair
- UVA and UVA Health University Hospital Compliance and Privacy Programs, and Records and Information Management Program: Annual Program Reports
- Approval of Updated Compliance Charter
- Annual Financial Audit Progress Update
- Written Reports
- Closed Session

Gary Nimax, AVP
for Compliance

Institutional Compliance Annual Report

Seven Elements of an Effective Compliance Program

The compliance function's objective is to establish and promote standards that meet the U.S. Federal Sentencing Guidelines' seven elements of an effective compliance program.

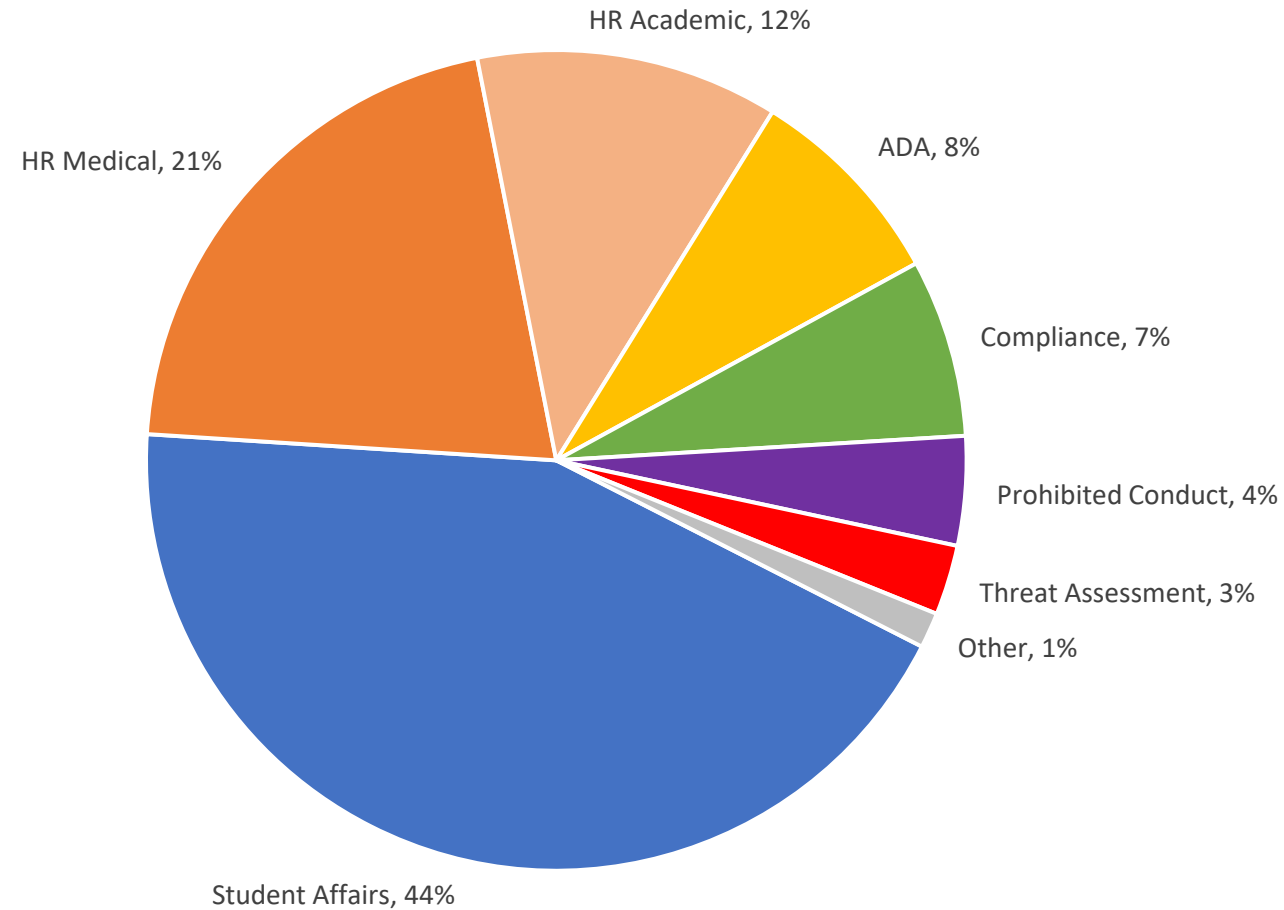
1. Standards and procedures to prevent/detect criminal activity
2. Oversight by high-level personnel, with periodic reporting to the board from individuals with operational responsibility
3. Due care in delegating substantial discretionary authority
4. Effective communication and training
5. Systems for monitoring, auditing and reporting suspected wrong-doing without fear of reprisal
6. Consistent enforcement of compliance standards
7. Reasonable steps to respond to and prevent offenses

SafeGrounds Community

report.virginia.edu

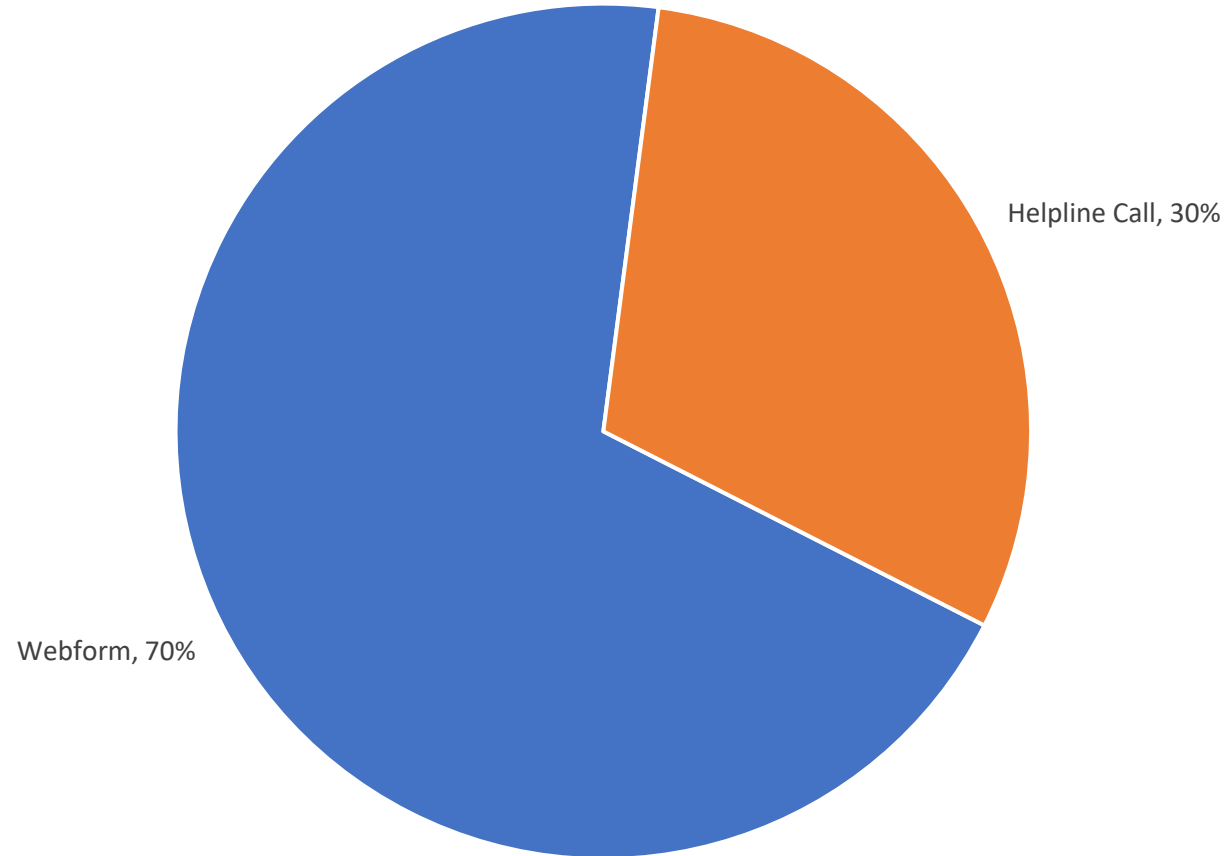
- Compliance – Academic Division and UVA Health
- Student Affairs/Dean of Students
- Human Resources/Employee Relations
- Equal Opportunity and Civil Rights
 - Title IX
 - ADA
 - Discrimination/Harassment/Retaliation
- Clery Compliance/Youth Protection
- Threat Assessment Team

SafeGrounds Usage Fiscal Year 2022-2023



Total number of cases (FY23) = 8,235

Compliance Helpline Reporting Method Fiscal Year 2022-2023



Total number of Compliance Helpline reports (FY23) = 92

Gary Nimax, AVP
for Compliance

Introduction of Annette Norton,
Interim Chief Compliance and Privacy Officer
for UVA Health

UVA Health Compliance Office

Krista Barnes – UVA Health Chief Compliance and Privacy Officer

UVA Health Charlottesville Office

Annette Norton

Oversight:

- UVA Health University Medical Center
- UVA Health Primary and Specialty Clinics
- University Physicians Group
- School of Medicine
- School of Nursing
- UVA Health Surgical Care Riverside
- Health System Development Office
- Claude Moore Health Sciences Library

Staffing (Total of 5):

- Compliance and Privacy Analyst, Sr
- Compliance and Privacy Analyst (2)
- Administrative Program Coordinator

UVA Health Community Health Office

Patricia Slater

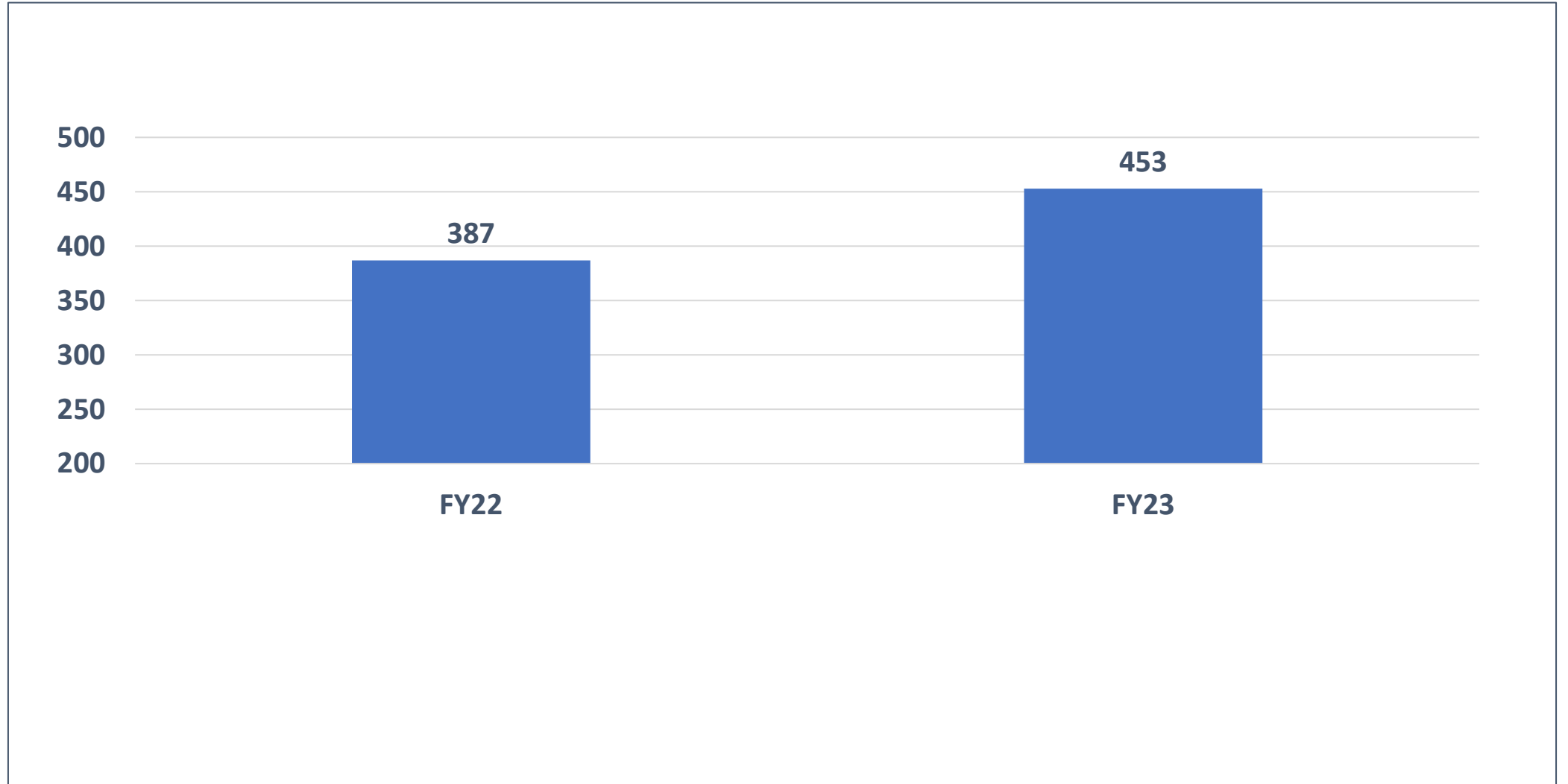
Oversight:

- UVA Health Culpeper Medical Center
- UVA Health Haymarket Medical Center
- UVA Health Prince William Medical Center
- UVA Community Health Primary and Specialty Clinics

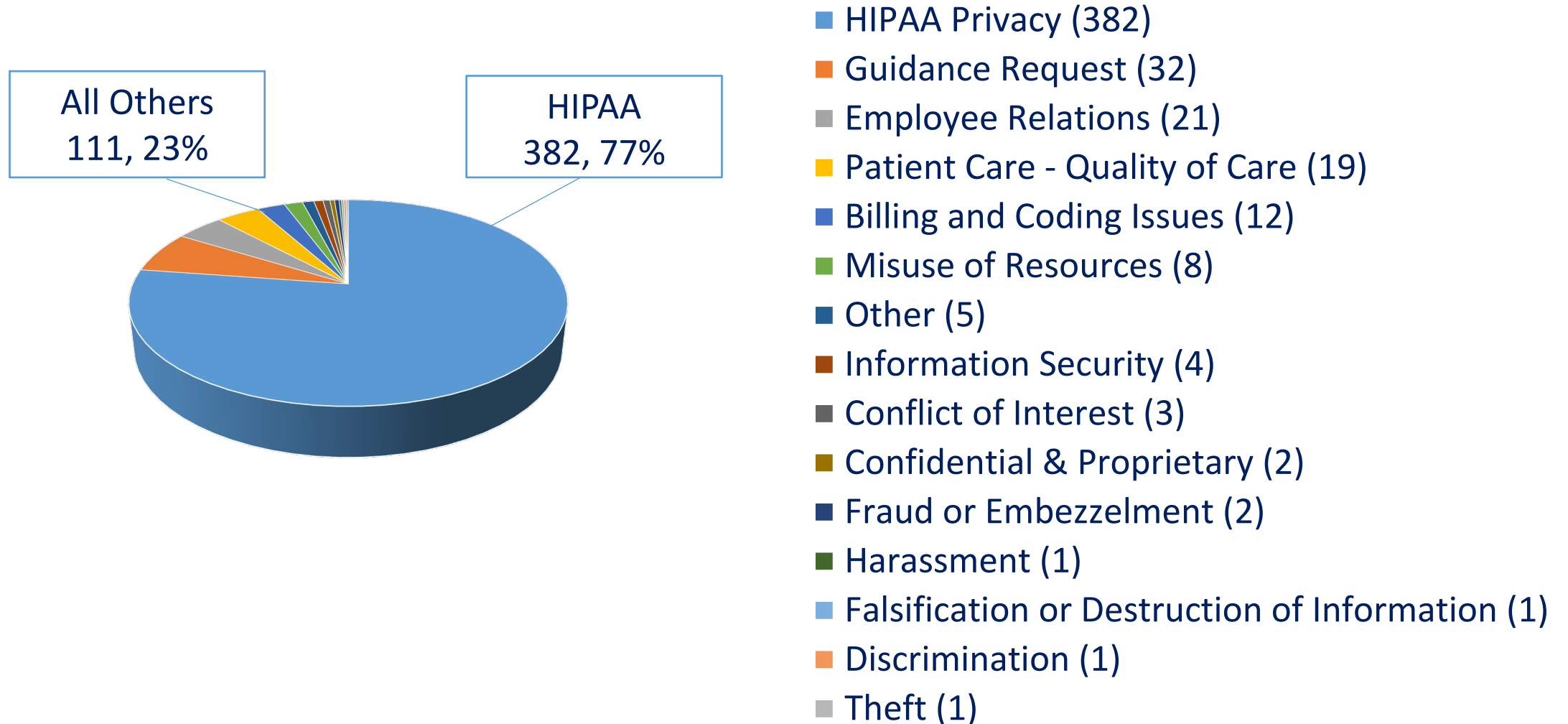
Staffing (Total of 4):

- Compliance and Privacy Manager
- Compliance and Privacy Analyst, Sr
- Compliance and Privacy Coordinator

FY22 and FY23 Investigations



FY23 Investigations by Category



FY24 Audit Plan

- Medicare Secondary Payor Questionnaire & Notice of Privacy Practices Review (each quarter)
- Provider Based Clinic Review
- Hyperbaric Oxygen Therapy Services/Wound Debridement
- Home Health Services provided as Telehealth during the Public Health Emergency
- Clinic Visit Charge Compliance for Off-Site Surgical Procedures
- UVA Health Surgical Care Riverside Coding or Process Audit

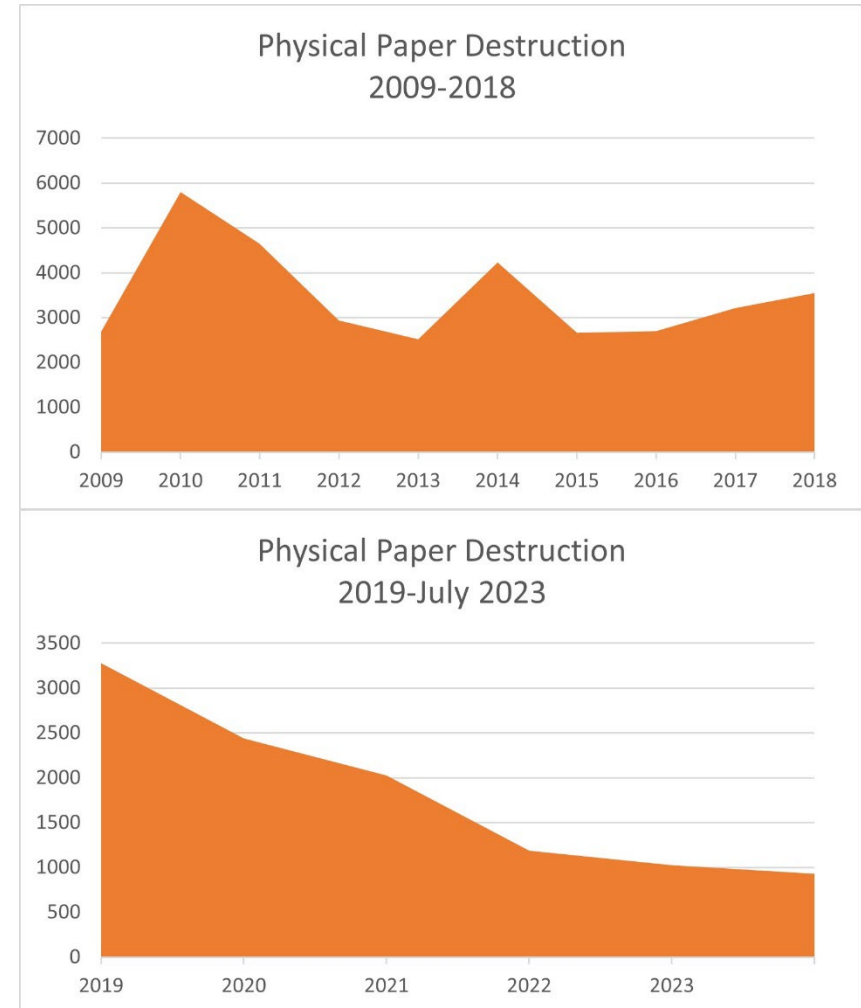
Gary Nimax, AVP
for Compliance

Introduction of Caroline Walters,
University Records Officer

Records and Information Management

- **Virginia Public Records Act (§42.1-76)**
 - VPRA requires destruction and documentation of destruction
 - Library of Virginia administration
- **What is a record?**
 - Created, used, or received to do the work of the agency
 - Medium (physical or electronic) does not matter
- **UVA Records & Information Management**
 - Process Simplification Report
 - 1 FTE hired Oct 2008
 - 3 FTE currently
 - 2023 Winner NAGARA Program Excellence Award

- **Statistics since 2009**



Records and Information Management

- Objectives for 23-24

- Update UVA Policy to include new training.
- Finish off site physical storage clean-ups.
- Expand development of methods and processes for electronic records retention.

- Benefits of a records management program

- Comply with state and federal laws and regulations.
- Limit FOIA/litigation/data breach risks.
- Locate information faster.
- Identify and protect records with historic value (University Archives).

- RIM Office Services:

- Training/Consulting
- University Records Management Application, tracking retention.
- Physical records storage
- Electronically Stored Information (ESI) requests



Gary Nimax, AVP
for Compliance

Approval of Updated Compliance Charter

Augie Maurelli,
VP for Finance & CFO

FY2023 Consolidated Financials
Auditor of Public Accounts Update

Approach and Enhancements

The Medical Center, Academic, and Consolidated Teams have been working closely with the Auditor of Public Accounts (APA) to ensure timely and accurate reporting on all respective financial statements and activity.

- All Parties have been meeting bi-weekly with the APA beginning this past May, weekly meetings begin September 15, 2023.
- APA Engagement Letter was executed May 15th 2023 and work began as early as March 2023.
- Medical Center and Academic Division have increased internal personnel and continue to utilize several firms to support internal procedures and component unit audits (Community Health, Monticello Surgery Center, UPG, UVA Imaging, and Foundations)
- Monthly Updates are provided to Executive Leadership and are ongoing and shared with Department of Accounts (DOA) as required.

GASB Implementation

The Government Accounting Standards Board (GASB) has required the implementation on two new standards.

These are applicable to both the Medical Center, Community Health and the Academic Division and will be reflected in the FY2023 Audited Consolidated Statements.

1. GASB 94 – Public Private & Public Public Partnerships
 - White Papers accepted by APA for both Med Center and Academic Division, little exposure
2. GASB 96 – Subscription Based IT Arrangements (Cloud Software)
 - White Papers accepted by APA for both Med Center and Academic Division, testing and validation is underway; material to the consolidated statements

Critical Activities to Date

Successfully completed for FY2023:

- Closed Inaugural Financials in Workday and submitted State Balances on time July 7, 2023.
- FY2022 Community Health Audit with Unmodified Opinion completed and Accepted dated July 27, 2023
- Community Health is fully integrated into the Medical Centers Financial System, as of June 1, 2023
- Riverside Health Transaction successfully closed in July; subsequent event
- GGBRI dissolution Accounting Treatment underway for FY2023 and FY2024 approach
- HE-1 through HE-8 Department of Accounts (DOA) Submissions completed on time*
- Currently Tracking all data request
(Over 260 requests on ACD and over 145 on MC)

**Subsequent attachments for DOA HE Filings are due through the end of September.*

Critical Upcoming Activities

Upcoming Deliverables for FY2023:

- HE-10 – Consolidated Financials, Due to DOA Sept 22nd ; required for the Commonwealth Annual Consolidated Financial Report (ACFR)
- FY2023 Audit for Community Health is required for APA opinion, forthcoming
- Internal Controls Report and Management Responses, anticipated completion November 2023
- Successful completion of FY2023 Audit and Unmodified Opinion with presentation of Consolidated Financial Statements for December BOV Meeting.