Report on Willed Body Program #13-109

We have completed our audit of the University of Texas Health Science Center at Houston (UTHHealth) Willed Body Program (WBP) and Human Structure Facility (HSF). This audit is required by Texas Administrative Code (TAC), Chapter 485, Rule §485.1 and is part of our fiscal year 2013 audit plan. This audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

BACKGROUND

The donation of human bodies to support medical education and scientific research is of fundamental importance to advancing medical science. Gaining public trust is dependent upon preserving the dignity of those who donate their bodies and ensuring donated bodies are received, stored, used, transported, and disposed of with care and respect.

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, cadaver and anatomical specimen storage, and cremation.

OBJECTIVES

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

SCOPE AND METHODOLOGY

Auditing and Advisory Services (A&AS) reviewed TAC, Title 25, Part 4 and compared this governance to internal policies and procedures to determine whether they are adequately designed to comply with governance directives, determine whether the WBP is filing appropriate records with the SAB, and determine if assessment and transfer fees due to the board are being paid in a timely manner. We evaluated fiscal year 2011 data to coordinate our review with other required oversight activities.
A&AS assessed the controls over tracking whole cadaver and anatomical specimen inventory and transfer. We reviewed the adequacy of oversight to assure bodies and anatomical specimens are treated with respect and that remains are disposed of in accordance with state law. We also verified whether or not the institution's responsible party information filed with the SAB is current and accurate, and whether the annual Cadaver Procurement and Use Report was accurate and timely filed.

Our audit work did not include a review of the records of the SAB.

AUDIT RESULTS

Records Review

A&AS reviewed the files for a sample of thirty three cadavers processed for the WBP for fiscal year 2011 to ensure that the files contained all required documentation and that appropriate signatures were present as required. Our review of donor records determined that receipt and shipment of bodies were properly acknowledged by the appropriate filing of records with the SAB Board. This was evidenced by 100% compliance of SAB forms with two signatures on forms filed with the SAB, and 100% compliance on 14 of 14 transfer approval forms with approval numbers. We also noted that the WBP is substantially compliant with policies regarding donor file documentation. In 10 of 33 (30.30%) instances a letter from the WBP Coordinator was used in place of the Special Request Form, which indicates whether the donor wishes their cremated remains be returned to the family or scattered at sea. By default, the WBP Coordinator processes these donors as returns and attempts to contact the family to pick up the remains. Ninety days past notification to the family (with no response) of the availability of the remains results in them being scattered.

Inventory of Bodies

Audit procedures performed to assess the accuracy of cadaver inventory records indicate the controls over tracking cadaver inventory are working as designed. A&AS reconciled the tags purchased from the SAB with inventory records and funeral home invoices. We performed an inventory of bodies on hand and verified each by SAB number and location. We have reasonable assurance the HSF cadaver database accurately reflects the location of each cadaver.

Inventory of Anatomical Specimens

The HSF specimen log used to track less than whole cadaver anatomical specimens was created in 2005 at the request of the UTHealth Institutional Anatomical Oversight Review Committee (IAORC). A&AS performed inventory procedures to test the accuracy and completeness of the specimen log.

Based on testing a sample of 22 specimens, A&AS determined that two of our sample items were not in the bucket they belonged in and three "shelf to sheet" selections were not traceable back to the specimen log, because the numbers on the specimens had rubbed off or were no longer attached. These types of issues were previously identified by HSF personnel, who stated that it is inherently difficult to track anatomical specimens due to their nature and to the frequency of moving specimens for education and research purposes. Based on discussions with HSF
personnel, beginning each semester, attempts are made to stress the importance of inventory control to the students and professors, however once specimens begin to be used for educational purposes, control shifts from the HSF personnel to the students and their professors. Many times the students or faculty remove the tags or put the specimens in a different bucket than they took them out of. The issue with the numbers rubbing off results from the specimen being kept in a liquid preservation solution, which, over time wears away the tag. The tags are made of a chemical resistant paper, however over time their permanence becomes compromised.

**Recommendation 1:**
We recommend that the Human Structure Facility identify more effective ways of tagging their anatomical specimens (such as metal tags with etching).

**Management’s Response:** We recognize that the tags currently in use have not held up to long term storage. Therefore, we will use aluminum tags with the HSF specimen numbers stamped on, and will continue to examine labeling methods. There is still a problem of attaching the tags to soft-tissue specimens (e.g. brains or hearts). To resolve that problem, we will adopt a procedure by which the tag is kept in proximity with the specimen without physical attachment, e.g. by a bag or bucket.

**Responsible Party:** Len Cleary  
**Implementation Date:** March 31, 2013

**Review of Crematory Contracts**

A&AS determined that the HSF does not have contracts with other crematories. They perform all of their cremations in-house. With the HSF being an SAB board-member institution, they may operate their own crematory.

(2) Cremation at a board-member institution. An institution may operate its own crematory. The crematory shall be under the direct control of the Department of Anatomy or the institution’s department to which the anatomical program is attached and may be used for no purpose other than the cremation of human remains. TAC 25, Part 4, Chapter 479, Rule §479.4_Final Disposition of the Body and Disposition of Remains

Controls are in place and functioning to ensure compliance with rules governing the final disposition of the body and of remains.

**Payment of Fees**

Based on our audit work, we have reasonable assurance that assessment fees are proper and being paid when due. A&AS verified the SAB tags used on donor cadavers by agreeing the tag’s order forms completed by the WBP to the related payment vouchers. Orders were paid accurately and timely. A&AS then reviewed invoices from Carnes Funeral Homes for transportation services provided during the period and agreed them to the vouchers issued to pay for their services. These invoices were also paid accurately and timely.
Controls Over Transfer of Cadavers

Based on our audit work, we have reasonable assurance SAB approval is being obtained for the transfer of bodies or anatomical specimens to another institution in accordance with the Texas Administrative Code. For the period under review, the receiving institution was responsible for the cost of transfers. During records review testing we identified 14 of 33 cadavers that had been transferred to another institution and subsequently returned. Support for the transfer was evidenced by the transfer approval number denoted on the transfer form along with the name and address of the institution that the body was shipped to.

Chain of Command

The IAORC was formed in FY2003 at the request of UT System management. The purpose of the committee is to establish guidelines and define accountability for oversight of appropriate management of deceased human bodies and human anatomical specimens.

Our review of minutes from the last IAORC annual meeting shows that institutional policies and procedures regarding deceased human bodies and anatomical specimens were discussed along with updates needed to make the policy more flexible. Updates from the State Anatomical Board were also discussed.

A&S confirmed the employees responsible for the crematory have current licenses through the Texas Funeral Service Commission (TFSC). The mission of the TFSC is to ensure the final disposition of every citizen is conducted at the highest level of professional standards and ethical conduct. UTHealth policy states that all employees of the HSF must have a valid Texas funeral director and embalmers license. This helps ensure those responsible for bodies donated to UTHealth treat these bodies with dignity and respect.

Final Disposition of Remains

Based on our audit work, we confirmed that records and controls related to the final disposition of remains are in accordance to law. During our records review, A&AS verified that required documentation was present in the donor’s file indicating their wishes for final disposition. We reviewed data from the HSF program’s tracking system and determined it to be up to date in regards to final disposition along with records from the crematory area, logging date, time, SAB number, and other information. We also performed a review of controls over the crematory and determined they were in accordance to law.

Responsible Party Information

A&AS verified that Dr. Len Cleary is the institution’s responsible party by reviewing the current State Anatomical Board Appointment letter dated 7/6/2011.

Annual Reporting Requirements

A&AS identified that the annual Cadaver Procurement and Use Report is not being filed on a timely basis. We obtained the latest report which covered the FY2007 period. Based on this information we determined that the report had not been filed since July 2007. TAC 25 Rule§477.7
states that “each institution which has received, directly or by transfer, and/or used a body during the prior year shall complete, sign and file with the secretary-treasurer the yearly cadaver procurement and use report prescribed by the board.”

Recommendation 2:
We recommend that the WBP/HSF programs at UTHealth’s Medical School begin issuing the annual Cadaver Procurement and Use Report, take the steps needed to follow through on the proposed changes to the template used to produce the report, or work to change the code requiring the annual filing of the report.

Management’s Response: We understand that the policies and procedures of the Anatomical Board must reflect actual practice. The form has been in transition for several years, and the State Anatomical Board’s policies and procedures have not reflected that uncertainty. As Secretary/Treasurer, Dr. Cleary will attempt to modify the Board’s policies as stated above. Regardless of the success of that effort, our program will comply with the current procedures.

Responsible Party: Len Cleary
Implementation Date: March 31, 2013

CONCLUSION

In our opinion controls over the receiving, storing, using, transporting, and disposing of bodies or anatomical specimens are generally adequate to comply with state law. There is a need for developing a more effective way of tagging anatomical specimens in order to maintain better control over their inventory. In addition, the program needs to file the required annual Cadaver Procurement and Use Report.

We would like to thank the staff of the Willed Body Program and the Human Structure Facility who assisted us during our review.

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