

Department of Internal Audit

August 26, 2020

**MEMORANDUM**

**TO:** Laura Comer  
Division Administrator, Surgery - Clinical

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

**SUBJECT:** Limited Charge Review – Thoracic & Cardiovascular Surgery  
Audit Control Number 20-119

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While performing data analytics as part of the Global Period Audit (currently in progress), Internal Audit identified some professional services provided by the Thoracic & Cardiovascular Surgery Department with \$0 charges attached. In order to determine if these were appropriate, we tested a sample from the department's \$11M in charges for the period of September 2019 thru February 2020.

Based on our limited testing, we determined that these \$0 charges for professional services were appropriate. This conclusion was further confirmed by Patient Business Services. No action is required from the Thoracic & Cardiovascular Surgery Department.

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

Our internal audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing Standards*.

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