

# AUDITING YOUR WILLED BODY PROGRAM

2004 AACCA ANNUAL MEETING

JUNE 11, 2004

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# OUTLINE

- Introduction
- Overview of Willed Body Programs
- Risks
- Audit Areas and Techniques

# The Need for WBP's

- A must for Research
  - University professors
  - PI's
  - Commercial enterprises
  - Resident continuing educational programs
- A must for Education
  - Gross Anatomy class
  - Fire Dept, paramedic training
  - Army medical corps
  - Other Universities, Community Colleges



# Why donate?

- It is inexpensive
- Broadens one's service to humanity
- It is a selfless act of benevolence
- The legacy of the donated body effects the life of the student/researcher who effects others and so forth
- Enables researchers to discover new ways to fight disease, alleviate suffering and assist in recovery from injury
- The donation provides a vital tool for scientists to improve medical skill and knowledge



# Process Overview

- Prearrangement: signed agreement with donor
- Procurement: First Call from hospital, nursing home, family residence
- Transportation: transport cadaver to school
- Processing: prepare cadaver
  - Biotesting
  - Embalming
  - Fresh tissue harvest
  - Frozen tissue harvest
  - Other techniques



# Process Overview

- Tracking
- Storage
- Use
- Distribution
- Final Disposition



# AUDIT APPROACH

- Identify the significant risks
- Determine what controls are in place to mitigate risk
- Test controls for effective functioning



# RISKS

Financial and Operational

Inventory

Revenue

Expenses

Compliance

Environmental Health & Safety



# Inventory

- Risks of theft, misappropriation, loss, damage
- “Inventory” has black market value:
  - whole cadavers
  - body parts
  - tissues
  - skeletons



# Revenue

- Can re-allocate and charge preparation fee, but cannot sell
- Recouping total costs
- Charges to outside groups
- Charges to commercial enterprises



# Expenses

- Cost of transportation (per body or per trip; long distance)
- Mortuary services (embalming, storage)
- Cremation services



# Compliance

- Uniform Anatomical Gift Act
  - State Law, enacted by all states
- Dept of Health has no jurisdiction over WBP, except in NY
- Legal issues with donors (potential lawsuits)
- OSHA



# EH&S

- Biolevel II Environment
- Lab safety
- Lab cleanliness
- Blood-borne pathogens
- Chemical sensitivity to formaldehyde/phenol

# CONTROLS





# Management of Program

- Organizational Chart
- Management oversight
- Written Policies and Procedures
- Separation of duties
- Credentials of staff (Licensed embalmers/funeral directors; anatomist)
- Staff salaries



# Policies

- Cadaver acceptance
- Transportation
- Biotesting
- Use of cadavers
- Definition of “identifiable” cadaver
- Disposition
- Return of cremains



# Inventory

- Control over identity should be maintained beginning to end
- Control access to lab, all hours
- Cadavers properly identified
  - ID's securely attached
  - ID's match description where possible



# Crematorium Controls

- Form requirements, signatures
- Policies on opening boxes

# AUDIT TESTS





# Evaluate management controls

- Separation of duties
- Adequate management oversight
- Activity logs
- Maintenance of documentation
- Electronic databases



# Count physical inventory

- Obtain inventory listing
- Reconcile listing to inventory
- Observe area for unrecorded inventory
- Look in refrigerators and freezers
- Observe area for cleanliness, spills, odors, mold



# Audit revenue

- Obtain summary of revenue by source
- Audit for pricing, coding, compliance with policy
- Review transfers (recharges) to or from other departments for reasonableness, appropriateness, possible existence of other sources of cadavers or parts



# Audit expenses

- Obtain summary of expenses by object
- Audit for compliance with contract pricing and terms
- Review for related party transactions
- Review for unusual expenses



# Review Other Documentation

- Donor Agreement (Document of Gift)
- Death Certificate
- First Call Sheet
- Authorization to Cremate
- Application and Permit for Disposition of Human Remains
- Declaration for Disposition of Cremated Remains
- Preparation Room Report
- BBP Testing



# Analysis of Information

- Analyze list of deceased to determine disposition of cadavers
- Analyze contents of donor files to determine documents present
- Analyze donor forms to identify those requesting return of cremains



# Analysis of Information

- Analyze costs of preparing cadavers for re-allocation to determine appropriate preparation fees
- Analyze department expenditures, such as travel costs, supplies
- Review vendors and invoices, determine if reasonable and whether there are any related parties