



Audit Department

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Angela M. Darragh, CPA, CFE, CISA, Director

March 11, 2015

Mr. Mason VanHouweling
University Medical Center of Southern Nevada
1800 West Charleston Blvd.
Las Vegas, Nevada 89102

Dear Mr. VanHouweling:

We recently initiated a review of Cardiac Catheterization and Endomyocardial Biopsies. Our objective was to ensure that UMC is in compliance with current federal laws, regulations and guidelines regarding billing for Cardiac Catheterizations and Endomyocardial Biopsies as required by Centers for Medicare and Medicaid Services (CMS). This audit was included on our annual audit plan because it was included on the Office of Inspector General Work (OIG) Plan for 2015. Previous OIG reviews found inappropriate payments in cases where the two procedures were billed separately.

To accomplish our objective, we held a discussion with Catheterization Lab management to determine if Endomyocardial Biopsies are currently being performed at UMC. During this meeting, it was communicated that UMC does not currently perform this type of procedure, nor has one been completed in the past year. We also conducted tests to ensure that the charge code associated with the procedure had not been used.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

We appreciate the cooperation and assistance provided by Catheterization Lab management during the course of the audit.

Sincerely,

A handwritten signature in blue ink that reads "Angela M. Darragh".

Angela M. Darragh, CPA
Audit Director

CC: Don Burnette, Clark County Manager