



# Audit Department

500 S Grand Central Pkwy Ste 5006 • PO Box 551120 • Las Vegas NV 89155-1120  
(702) 455-3269 • Fax (702) 455-3893

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

June 10, 2015

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

Dear Mr. VanHouweling:

We recently completed a follow-up to the Enterprise Physicals Billing audit dated March 31, 2014. Our objective was to determine whether corrective actions were implemented to address findings included in the original audit.

During our planning of this review, we found the issue related to the accounting portion of the Enterprise physical billing process was remediated by moving the process to the Revenue Cycle Department. Therefore, our audit concentrated only on the "Expired and Unsigned Contracts" area from the original audit.

To accomplish our objective, we randomly examined 10 active Enterprise physicals contracts during the calendar year of 2014. Additionally, we reviewed the two contracts identified with issues in the original audit. We examined the contracts and verified that the contracts were signed and current. University Medical Center of Southern Nevada Administration took adequate corrective action on the one finding reviewed for this follow-up.

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 believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We appreciate the cooperation and assistance provided by UMC staff during the course of this review.

Sincerely,

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

Angela M. Darragh, CPA  
Audit Director