



The University of Texas Medical Branch  
Audit Services

Audit Report

Willed Body Program Audit

Engagement Number 2021-025

June 2021

The University of Texas Medical Branch  
Audit Services  
301 University Boulevard, Suite 4.100  
Galveston, Texas 77555-0150

**MEMORANDUM**

**TO:** Jin Mo Chung, PhD  
Professor and Chair, Neuroscience, Cell Biology & Anatomy

**FROM:** Desolyn Foy, CPA, CIA, MHA  
Vice President, Audit Services

**DATE:** June 22, 2021

**SUBJECT:** Willed Body Program Audit  
Engagement Number 2021-025

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Attached is the final audit report regarding the Willed Body Program Audit. This audit will be presented at the next Institutional Audit Committee meeting.

Thank you for your cooperation and assistance during the course of this review. If you have any questions or comments regarding the audit, please feel free to contact me at (409) 747-3277.

c: Dr. Ben G. Raimer, MD, MA, FAAP  
Dr. Charles Mouton, MD, MS, MBA  
Dr. Cristiana Rastellini, MD

## Willed Body Program Audit

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### **Background**

The University of Texas Medical Branch (UTMB Health) Willed Body Program accepts donated human remains for anatomical education and research to expand knowledge of our students and faculty. The Anatomical Board of the State of Texas (SAB) oversees and regulates willed body donations to ensure they are treated with respect and dignity. The new program director was assigned July 1, 2017 and serves as the UTMB Health representative to the SAB Board. The SAB inspects the WBP every five years to ensure compliance with applicable Texas Administrative Code (TAC) regulations. As part of the inspection and recertification process, the SAB requires an internal audit to assess the adequacy and effectiveness of internal controls. This audit was completed to meet that objective and provide support for the SAB's independent audit conducted May 2021.

The WBP contracted with McBride Funeral Home (thereafter referred to as funeral home) for mortuary services to prepare and deliver donations to the UTMB mortuary. The program typically utilizes 75+ bodies annually. The laboratories' air quality is monitored semi-annually for compliance with appropriate ventilation and acceptable concentration of fumes. The students and staff receive training on laboratory protocols for handling the remains. The educational programs must receive approval prior to use of the donations and must return the remains upon completion. The funeral home is notified to retrieve the remains and coordinates the cremation with Mainland Memorial Crematory. The Funeral Home returns the ashes to UTMB for final disposition, as agreed with the family.

### **Objective, Scope and Methodology**

#### **Objective**

The objective of this audit is to determine whether adequate procedures are in place to effectively monitor and control the receipt, storage, utilization, and disposition of donations.

#### **Scope of Work and Methodology**

The audit scope focused on procedures from August 2019 through May 2021. The work performed included interviews, facility walkthroughs, State and UTMB regulatory and policy reviews, and detailed documentation testing. Specifically, we performed the following.

- Evaluated and tested compliance with the SAB guidelines surrounding security, maintenance, and disposition of donations.
- Evaluated training and communication to ensure education on laboratory and donation protocols.

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- Evaluated financial transactions for approvals and reconciliation controls.
- Confirm accuracy and currency of SAB representative appointment.
- Evaluated laboratory safety inspections for compliance and communication of results.
- Assessed physical access to laboratories for appropriateness.

### **Results Summary**

The Willed Body Program must comply with willed body regulations to maintain certification to receive donations and further education and research. Many of the control measures are operating as intended and compliant with regulatory guidelines; however, there is an opportunity to utilize software to support the program and provide security and maintenance of records and remains.

### **Detailed Results**

#### **Security and Maintenance**

Ashes and their manual records are maintained in overhead desk cabinets which are secured behind locked office doors; however, they are not protected from flood, fire, or other damage. This creates the risk of unintended negative impacts.

Willed Body Program documents such as donation records, contracts, and licenses are not digitized, but instead manually maintained in binders and/or file cabinets that are not environmentally protected. This creates exposure to hazards such as fire and water damage. Additionally, without the use of an electronic system, records could be misplaced, difficult or inefficient to retrieve. Further required actions and updates may be overlooked. For example, a current crematory license, the Anatomical Board appointment letter and one of the three tested In-House Specimen applications were expired.

#### **Recommendation 2021-025-001-High:**

The Willed Body Program Director should ensure storage for ashes and donation records in environmentally safe storage containers. Additionally, the Director should continue working with the Information Systems team considering a web-portal or other application to support program needs to accept, maintain, and monitor records.

#### **Management's Response:**

The Willed Body Program will secure fire/waterproof cabinets and/or trunks for the storage of ashes and donation files. They will be secured behind locked doors with key and/or badge only access for authorized personnel. Ashes will be kept in the

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environmentally protected location (trunks) until they will be disposed. Donor files will be kept for approximately three years, after which they will be scanned and loaded in the database. For lifetime retention requirements, the paper copy will be stored in the morgue. This will be completed by October 31, 2021.

We are planning a final approval for the database developed by Information Technology to provide record monitoring that can help with specimens tracking.

Operating procedures have been updated.

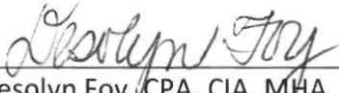
**Implementation Date:**

1. Database implementation - June 30, 2021
2. Operating Procedures implementation – August 31, 2021
3. Storage - October 31, 2021

**Conclusion**


Controls effectively track and monitor use of donations. However, improvement opportunities exist related storage and utilization of an electronic application to support requirements. We greatly appreciate the assistance provided by Willed Body Program staff.

*The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing as promulgated by the Institute of Internal Auditors.*



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Vice President, Audit Services



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