



TEXAS

The University of Texas at Austin

Willed Body Program
Dell Medical School

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Office of Internal Audits
UT Austin's Agents of Change



OFFICE OF INTERNAL AUDITS
THE UNIVERSITY OF TEXAS AT AUSTIN

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Executive Summary

Willed Body Program Dell Medical School Project Number: 24.027

Audit Objective

The objective of the audit was to determine whether the Dell Medical School (DMS) anatomy lab has established adequate and effective operational controls over receiving, storing, utilizing, and transporting cadavers or anatomical specimens.

Conclusion

Overall, the anatomy lab has established effective controls over receiving, storing, utilizing, and transporting cadavers and anatomical specimens; however, the anatomy lab has opportunities to enhance processes and controls as DMS grows.

Engagement Team

Ms. Mary Anderson, CPA, Auditor II

Ms. Autumn Gray, CIA, Assistant Director



Internal Control Considerations

As DMS continues to grow, the need for cadavers and anatomical specimens (specimens) will also likely increase to meet educational requirements. Therefore, it is important to establish a strong foundation of controls. The following opportunities should be considered and implemented to provide this foundation.

Inventory Records

The anatomy lab does not have accurate records for the receipt and return of specimens¹. While the current inventory is small (six embalmed cadavers and other specimens) and easily managed, inventory records will become a critical control as the anatomy lab grows. The lab manager should update inventory controls to include:

- Segregating the duties for cadaver and specimen ordering, receiving/returning, and record keeping.
- Requiring a representative from the institution delivering and retaking custody of the cadavers and specimens to verify the change in custody.
- Performing and documenting a periodic physical count of cadavers and specimens retained in the anatomy lab to confirm inventory records are accurate.

DMS-Affiliated and External Group Cadaver Inventory

DMS-affiliated and external groups use and store cadavers in the anatomy lab; however, the lab manager does not record the cadavers in the lab's inventory list. The lab manager should consider inclusion of the other groups' cadavers to allow for better tracking of items stored and used in the lab.

Willed Body Program Receiving and Returning Inventory Documentation

Documents retained for cadaver and specimen receipt and return do not distinguish between inventory used in DMS anatomy courses and those items used by DMS-affiliated or external groups. The lab manager occasionally adds necessary information to distinguish which group is responsible for the inventory but not consistently. The lab manager should consider updating documents to specify which groups are responsible for specific cadavers and specimens and should also consider requiring an individual representing these groups to be present when receiving and returning their inventory.

Conclusion

Overall, the anatomy lab has established effective controls over receiving, storing, utilizing, and transporting cadavers and anatomical specimens; however, the anatomy lab has opportunities to enhance processes and controls as DMS grows.

¹ Records for one specimen showed it had been returned, but it was located on-site. Additionally, there was insufficient documentation to verify two specimens were returned to the original institution.



The following table provides a summary of the audit results.

Table: Controls Assessment

Audit Objective	Controls Assessment
Determine whether the DMS anatomy lab has established adequate and effective operational controls over receiving, storing, utilizing, and transporting cadavers or anatomical specimens.	Effective with Low-Risk Opportunities

Background

The Willed Body Program (WBP) is governed by the Anatomical Board of the State of Texas (SAB). The DMS anatomy lab orders cadavers and specimens from other universities that facilitate the WBP. DMS does not directly accept or manage donations or transport/dispose of cadavers or specimens.

Each academic year, the anatomy lab receives six embalmed cadavers for educational purposes and will frequently retain specimens for further study. The anatomy lab also accepts custody of cadavers on behalf of DMS-affiliated and external groups that borrow the lab’s facilities.

Scope, Objectives, and Methodology

This audit was conducted in conformance with The Institute of Internal Auditors’ *International Standards for the Professional Practice of Internal Auditing*. Additionally, we conducted the audit in accordance with Generally Accepted Government Auditing Standards and meet the independence requirements for internal auditors. 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 on our audit objectives.

The scope of this review includes academic years 2022-24. Specific audit objectives and the methodology to achieve the objectives are outlined in the following table.



Table: Objectives and Methodology

Audit Objective	Methodology
Determine whether the DMS anatomy lab has established adequate and effective operational controls over receiving, storing, utilizing, and transporting cadavers or anatomical specimens.	<ul style="list-style-type: none"> Validated that receipt and return documentation was submitted to the WBP. Confirmed proper payment for 2022-23 cadavers. Performed a walkthrough of cadaver receipt and return process. Tested inventory records for accuracy and completeness.

Criteria

- Texas Administrative Code, Title 25 Health Services Part 4, *Anatomical Board of the State of Texas*
- Health and Safety Code, Chapter 691, *Donation of Bodies and Anatomical Specimens*, and Chapter 692A, *Revised Uniform Anatomical Gift Act*
- Anatomical Board of the State of Texas Operations Manual

Observation Risk Ranking

Audit observations are ranked according to the following definitions, consistent with UT System Audit Office guidance.

Risk Level	Definition
Priority	If not addressed immediately, has a high probability to directly impact achievement of a strategic or important operational objective of The University of Texas at Austin (UT Austin) or the UT System as a whole.
High	Considered to have a medium to high probability of adverse effects to UT Austin either as a whole or to a significant college/school/unit level.
Medium	Considered to have a low to medium probability of adverse effects to UT Austin either as a whole or to a college/school/unit level.
Low	Considered to have minimal probability of adverse effects to UT Austin either as a whole or to a college/school/unit level.

In accordance with directives from UT System Board of Regents, Internal Audits will perform follow-up procedures to confirm that audit recommendations have been implemented.



Report Submission

We appreciate the courtesy and cooperation extended throughout the audit.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Sandy Jansen".

Sandy Jansen, CIA, CCSA, CRMA, Chief Audit Executive

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