



STATE OF TENNESSEE  
DEPARTMENT OF HEALTH  
WILLIAMSON COUNTY HEALTH DEPARTMENT  
1324 WEST MAIN STREET  
FRANKLIN, TN 37064  
(615) 794-1542  
FAX (615) 790-5967

March 12, 2018

Kristine Tallent, Assistant City Administrator/CFO  
City of Franklin  
109 Third Avenue South  
Franklin, TN 37064

Dear Ms. Tallent:

On behalf of the Tennessee Department of Health and the Williamson County Health Department, thank you for the continued support we receive each year from the City of Franklin. Enclosed is the Health Services Report indicating the number of services provided for Franklin residents residing in zip codes 37064, 37067, and 37069 during calendar year (CY) 2017. Once again, the health department is requesting annual appropriations for FY 2018-2019 in the amount of \$21,150 from the City of Franklin. This amount does not reflect an increase for the new fiscal year.

We are excited to report that the health department completed an application and received a Level 2 Commitment Award from the Tennessee Centers for Performance Excellence. This is due largely in part to our outstanding team of employees who have worked tirelessly to review data and dive into our internal processes in an effort to make them more efficient and effective as well as improve customer satisfaction. Their ideas were innovative, and they took initiatives that led to successful outcomes!

In addition, our employees have been conducting outreach in the Franklin community, offering education and incentives to prevent both chronic and communicable diseases. As a result, there was an increase in the number of Franklin residents who obtained services from the health department compared to 2016. Financial assistance from the City of Franklin helps support the programs targeting health promotion and safety in the community.

The health department is preparing to transition to Electronic Medical Records (EMR) in September 2018. The state health department has implemented EMR in health departments across the northeast region including (2) metro health departments in Hamilton and Sullivan counties, and they are already reporting efficiencies since the transition.

We look forward to continuing our partnership, and keeping Williamson County healthy. If you have questions, please feel free to email ([Catherine.montgomery@tn.gov](mailto:Catherine.montgomery@tn.gov)) or call me (615.595.1258).

Best regards,

A handwritten signature in black ink, reading "Cathy Montgomery". The signature is fluid and cursive, with the first name "Cathy" being more prominent and the last name "Montgomery" following in a similar style.

Cathy Montgomery, County Director  
Williamson County Health Department

**NON-PROFIT ORGANIZATION  
REQUEST FOR CITY OF FRANKLIN  
2018-2019 FISCAL YEAR**

**ORGANIZATION NAME:** Williamson County Health Department

**PHONE:** (615) 794-1542

**CONTACT PERSON & TITLE:** Cathy Montgomery, County Health Director

**MAILING ADDRESS:** 1324 W. Main Street, Franklin, TN 37064

**FEDERAL IDENTIFICATION #:** 62—6001445

**EMAIL ADDRESS:** [Catherine.montgomery@tn.gov](mailto:Catherine.montgomery@tn.gov)

**NUMBER OF ACTIVE PARTICIPANTS IN ORGANIZATION:** 43

**Does this organization charge fees to participate?**

Yes, fees for primary care services are based on family size and income using the Tennessee Department of Health's Sliding Fee Scale (see attached). While there is no charge for children accessing dental services, there is a \$5.00 minimum administration fee for adults.

**Please provide the approximate number of clients served by your program on a yearly basis.**  
20,000

**All funds provided by the Williamson County Commission must be used to provide assistance to Williamson County citizens only. Please provide documentation to show the expenses used for service to Williamson County citizens, and an estimate of how many are Williamson County citizens.**

In 2017, the health department provided a total of 27,984 services for 17,477 duplicated patients (those patients who received more than one service from the health department) in Williamson County and surrounding counties.

In Williamson County, 21,782 services were provided for 12,776 duplicated patients. These numbers reflect services provided at both Franklin and Fairview clinics (see attachment).

**List ANY agency (or agencies) in Williamson County which you consider may directly, or indirectly, provide the same or similar services as those provided by your agency. If such an agency exists, please list the similarities.**

Mercy Community Healthcare and ProHealth are both federally-qualified health centers that provide care – including but not limited to – primary care for adults and children and dental (ProHealth only) for uninsured and underinsured Williamson County residents. While the health department (HD) provides primary care and dental services, the HD also offers family planning services, WIC (Women, Infant & Children), vital records, and environmental health services in addition to programs (Children's Special Services; health education) that other agencies do not provide.

**Unless prohibited by law, please provide documentation that your organization made a good faith effort to collect donations from private resources.**

The Department of Health is not permitted to solicit funds from private donors.

**Non-Profit Organization Request for City of Franklin – Page Two****Organization: Williamson County Health Department**

<b>REVENUES</b>	<b>ACTUAL 2017-2018</b>	<b>REQUESTED 2018-2019</b>
Williamson County Government	\$405,664*	\$467,703
City of Franklin Government	\$21,150	\$21,150
City of Brentwood Government	\$15,000	\$15,000
<b>TOTAL</b>	<b>\$441,814</b>	<b>\$503,853</b>

\*Includes salaries for 6 FTEs &amp; 1 PTE.

<b>EXPENDITURES</b>	<b>ACTUAL 2016-2017</b>	<b>PROJECTED EXPENDED 2017-2018</b>
Williamson County Government	\$380,862	\$259,148.24
City of Franklin Government	\$21,150	\$21,150
City of Brentwood Government	\$15,000	\$15,000
<b>TOTAL</b>	<b>\$417,012</b>	<b>\$295,298*</b>

\*Expended as of 2/28/2017.

<b>PERSONNEL</b>	<b>ACTUAL 2016-2017</b>	<b>PROJECTED EXPENDED 2017-2018</b>	<b>REQUESTED 2018-2019</b>
City of Franklin Government	\$21,150	\$21,150	\$21,150*
<b>TOTAL</b>	<b>\$21,150</b>	<b>\$21,150</b>	<b>\$21,150</b>

\*Funds received by the City of Franklin supplements the county health director's salary and supports outreach activities in Williamson County.

**List any equipment owned by this organization funded, in whole or in part, by the City of Franklin. Please indicate what it is used for, how it is maintained, and where it is stored.**  
The organization does not use or own any equipment purchased by the City of Franklin.

**City of Franklin**  
**APPLICATION ADDENDUM**

For the funding year, July 1, 2016 through June 30, 2017

**Name of Agency:** Williamson County Health Department

**Date:** March 12, 2018

**Please provide a detailed description of the proposed use of funds that the City of Franklin might provide for Fiscal Year 2016-2017:**

Each year, the City of Franklin has subsidized the health department budget by \$21,150 which supplements the county health director's salary and supports outreach activities targeting primary prevention of chronic conditions and obesity in Williamson County.

**Please provide information on any interaction that your agency has with the operations of City of Franklin departments (e.g. response to calls from police after domestic incidents, provision of meals or lodging to displaced persons, etc.)**

**Schools**

**Williamson County Schools**

The health department (HD) continues to maintain relationships with the WCS district. In 2017, physicians, nurses, educators and dental teams provided information and data to high schools throughout the county. Presentations provided for schools in Franklin include:

<b>STD Presentations</b>	<b>Tobacco/Substance Use Presentations</b>	<b>Red Ribbon Week</b>
Centennial High School	Centennial High School	Franklin High School
Franklin High School	Franklin High School	
	St. Matthew's Catholic School	

**Franklin Special School District**

For the past seven (7) years, the health department has partnered with Franklin Special School District (FSSD) to provide school-based flu vaccinations for students. Health Department nurses, interpreters and care coordinators provided **409 flu vaccinations** in October 2017.

Health educators work collaboratively with the FSSD Morning and Afternoon Care (MAC) summer camp and afterschool programs to provide activities that engage children in physical activity and healthy nutrition. Examples of activities include Tasty Days (nutrition taste-testing), relay races, Olympic games, obstacles courses, and walking clubs.

**Walk Across Williamson**

Both Williamson County and Franklin Special School Districts participate in the planning and implementation of *Walk Across Williamson*. The program is an awareness campaign about the importance of getting enough physical activity. Students, teachers, parents and community members log the number of minutes of activity during the month of March.

A celebration event – including a 5K trail run, 1 mile kid’s fun run, and 1 mile walk – was held at Harlinsdale Farm in April 2017 with over 1,000 people participating.

### **Community Partnership & Activities**

A. The health department partnered with Franklin Tomorrow to participate in Family Day at Harlinsdale Farm in an effort to provide information about the importance of physical activity and immunizations.

B. As a member of the Williamson County Anti-Drug Coalition, health department (HD) employees participate with other local agencies on planning, implementation and evaluation of activities to combat alcohol, tobacco and prescription drug use – especially among youth – throughout the county. In 2017, the HD participated in (1) drug take-back event at Walgreen’s on Murfreesboro Road, Franklin.

C. Representatives from the Franklin Police Department provided tremendous support to the health department in 2017:

- Conducted a building assessment and provided recommendations for security measures in the event of active shooter or other violence;
- Provided a presentation on de-escalation techniques to prevent conflict and avoid a potential crisis; and
- Offered a presentation on Human Trafficking, providing local data and potential indicators clinicians might observe.

D. Each year, the health department partners with numerous non-profit agencies (e.g. GraceWorks) during backpack and food supply giveaways for the community. This year was no exception as several employees participated in the annual backpack giveaway at Liberty Elementary School (August 2017) where more than 1,000 backpacks were distributed to children in the Williamson County area. Employees also participated in food giveaways coordinated by One Generation Away in October 2017 and March 2018.

**Please answer completely the following questions using additional pages if necessary:**

**1. Specifically what services did your agency provide last year for which you are requesting funding this year? What were the objectives and results? (Include description capacity, intensity and duration of services.)**

(Please see attached PowerPoint with documented services for City of Franklin residents during calendar year 2017.)

Below are results of indicators from 2017 compared to results in 2016:

<b>Program Type</b>	<b>2017 Patient Encounters</b>	<b>2016 Patient Encounters</b>	<b>Percentage (%) Increase or Decrease</b>
AIDS Prevention (testing and/or treatment)	280	262	6% ↑
Birth Certificate / Vital Records	1,193	867	27% ↑
Child Health (includes immunizations, physicals, CSS, & HUGS )	1,937	1,717	11% ↑
Dental	791	755	5% ↑

Family Planning	692	615	11% ↑
Men's Health (includes immunizations)	614	618	1% ↓
STD (testing and/or treatment)	508	409	19% ↑
TB (testing and/or treatment)	494	344	30% ↑
Women's Health (includes immunizations)	1,368	1,401	2% ↓
WIC (includes Nutrition Counseling & Breastfeeding)	2,097	2,118	1% ↓
Other services (includes Voter Registration, TennCare Outreach, & Smoking Cessation Counseling)	2,810	3,077	8% ↓
<b>TOTAL</b>	<b>12,784</b>	<b>12,183</b>	<b>5% ↑</b>

\*Numbers are representative of services provided to Franklin residents in zip codes 37064, 37067, & 37069.

The health department established goals and objectives for both Franklin and Fairview Clinics in 2017 (see Exhibits A and B).

**2. Are there procedures in place for measuring the results achieved by your agency? If so, provide detailed data.**

Yes. One of the successes for the health department in 2017 was applying for and receiving a Level 2 Commitment Award from the Tennessee Centers for Performance Excellence (TNCPE). The teams in both clinics have focused the past two years on process improvements, customer satisfaction and workforce engagement – implementing activities and evaluating outcomes. TNCPE is Tennessee's only statewide quality program and is patterned on the Baldrige Performance Excellence Program, the national standard for recognizing role model performance through innovation, improvement, and visionary leadership.

In addition to a review of productivity reports for the physicians, ARNP, and dentist, the health department also tracks and monitors data for the following measures monthly:

- Program services provided monthly (e.g. WIC; women's & men's health; family planning; vital records);
- No-show reports;
- Customer satisfaction including wait times, referral sources, and overall satisfaction;
- Charges & collections;
- Bad debt write-offs; and
- Employee satisfaction ratings (annually).

The health department also keeps a pulse on the general population health in the community. Reports specific to Williamson County are reviewed annually to determine leading causes of morbidity and mortality; leading health risks and behaviors; health rankings; rates (e.g. immunization; teen pregnancies); number of uninsured; population changes; graduation rates; and commuting patterns.

**3. Does your agency receive any external quality review or accreditation? If so, provide a copy of certificate or license and please explain.**

Yes, quality improvement audits are completed bi-annually including – but not limited to – review of medical records; facilities review; expired medications and supplies; coding; current

licensure and required certifications; safety and security; and mandatory training. In 2017, quality improvement audits were conducted in February and December for both Franklin and Fairview Clinics. There were no significant findings in either clinic.

In addition, a fiscal review was completed in October 2017 by the Tennessee Department of Health's Finance Division. The Franklin Clinic achieved a score of 100% with no findings while the Fairview Clinic achieved 95% with only one finding. The finding was addressed, and the clinic has achieved 100% since October.

**4. What percent of your local agency budget is your allocation request from the City of Franklin?**

Approximately 1% (\$21,150)

**5. What other fundraising activities does your agency engage in during the year?**

Not applicable

**6. Do you charge any fees for your services?**

Yes, fees for primary care services are based on family size and income and, using the 2017 Federal Poverty Guidelines, a sliding fee is determined (see attached). While there is no charge for children accessing dental services, there is a \$5.00 minimum administration fee for adults.



**EXHIBITS A and B**  
**STATEMENT OF WORK AND PROGRAM OBJECTIVES**  
**WORK PLAN**

2017-2018 Williamson County Health Department Programs & Services: City of Franklin

2017-2018 County Performance Plan

2017-2018 Central Office Audit Report

2017 Federal Poverty Guidelines

**TENNESSEE DEPARTMENT OF HEALTH SLIDING FEE SCALE**

Effective April 1, 2017

		ANNUAL INCOME							

**Fiscal Inspection, Review Monitoring**  
**Fiscal Review**

County: **Williamson - Franklin**

Cosite: **941**

Region: **Mid Cumberland**

Date: **10/24/17** Reviewer: **Teresa Settles**

	<b>% Met</b>
<b>A. Cash Deposit (CD) :</b>	
1. a. Were the cash deposits made in a timely manner?	100%
b. Did the CD, production run and bank receipt all agree?	100%
c. Was the bank receipt the same day or later than production run?	100%
d. Were the required documentation included in the PeopleSoft upload ?	
1. Copy of Cds	100%
2. Receipts from bank	100%
3. Cash Drawer Reports/Production Runs	100%
4. Cash Drawer Reports/Receipt Pages	100%
5. ICL report, if required	100%
e. Was the Naming Conventions Correct?	100%
f. Were CDs used in sequence?	100%
g. If there were any CDs voided, did they follow procedures?	NA
h. Were the batches approved and balanced by separate people?	100%
i. Were the batches processed in a timely manner?	100%
j. The patient's information was NOT uploaded into Edison?	91%
<b>2. Credit Cards:</b>	
a. Were the required documentation uploaded into PeopleSoft?	
1. Cred Sum Reports	100%
b. Were the deposits made in a timely manner?	100%
c. Were the Naming Conventions Correct?	100%
d. Were the batches approved and balanced by separate people?	100%
e. Were the batches processed in a timely manner?	100%
f. The patient's information was NOT uploaded into Edison?	100%
<b>3. Cash and Deposits</b>	
Secure the change funds and obtain a test cash drawer report	
a. Count fund <b>in the presence</b> of the fund custodian or count along as custodian counts the change fund, noting any exceptions.	100%
b. Compare a list of state and county employees to checks, I.O.U.'s; etc. found in the cash counts.	100%
c. Secure a copy of the last C.D. Deposited, verifying the receipts numbers are corresponding.	100%
d. Verify all receipt numbers are corresponding to test drawer report.	100%
e. Does the health dept have and use the counterfeit detector pen?	100%
<b>4. Obtain a copy of the county plan to segregate incompatible duties to the greatest extent possible.</b>	
a. Was the latest plan submitted (to cover new employees and any employee changes) to and approved by the Regional Director?	100%
1) In the plan the duties shall be defined such that the same employee does <u>not</u> perform all of the following on the same transaction.	
a) Initiate and authorize the transaction such as a payment, an adjustment that affects a patient's account balance, a voided encounter.	100%
b) Have custody of any asset(s) involved in the applicable transaction.	100%
b. When proper segregation of duties is not possible due to staff shortages, were compensating controls implemented ?	100%
<b>5. Obtain a copy of the cash fund list. Be sure all employees are listed that have access to cash. Also make sure the list is kept updated.</b>	100%

**Fiscal Inspection, Review Monitoring**  
**Fiscal Review**

County: **Williamson - Franklin**

Cosite: **941**

Region: **Mid Cumberland**

Date: **10/24/17** Reviewer: **Teresa Settles**

	<b>% Met</b>
6 Determine by questioning and observing where the cash funds are kept during the day and after hours. (Note in the work papers the locations and comment as to the security of the funds, i.e., are they left unattended at any time?)	100%
7. Investigate any cash overage/shortage and determine how long the condition has existed.	
a. Are over/shortages recorded on the CDs for the 20 CD sampled ?	NA
b. Run the Cash/Over Report from iNovah and compare.	NA
c. Were any change fund shortages reported to the regional accountant?	NA
1 If so, verify with the Regional Accountant that the shortage is maintained on the shortage log, maintained in the regional office.	NA
8. Through questioning and observation determine whether good stewardship of the change fund and refund policy is followed:	
a. Is the change fund amount reconciled with the test cash drawer report daily, and signed or initialed by two people?	100%
b. Were any differences noted during the reconciliation? If so, were they documented on the cash drawer report, dated, signed, and reported to the Regional Accounting Manager? Reconciliations should be maintained for a minimum of 30 days.	100%
c. Is the change fund counted and verified by two people, where the change funds is transferred to another cashier?	100%
9. Review security procedures in use for storing checks for the Check 21 procedure.	
a. Are processed checks stored in a secure area?	100%
b. Are processed checks retained at least 30 days and no more than 60 days, prior to destruction?	100%
c. Are the destruction of checks documented on the check log?	100%
d. Are the checks in the storage box stamped "For Deposit Only"?	100%
e. Compare the checks in the box to the check log, do those checks agree with check log?	100%
f. Does the storage method include the batch number and date ?	100%
<b>B Cash Receipts</b>	
1. Prepare a Deposit Reconciliation schedule to reconcile any variances noted in the pre-field work.	
Specifically;	
a. Investigate all discrepancies noted in the pre-field work.	NA
b. Note any drawer corrections or adjustments and ensure there is proper supervisory approval, with signature and date, for adequate audit documentation.	NA
c. Note any manual receipts used for deposits. If applicable, verify a computer receipt was generated to replace the manual receipt used for the deposit.	NA
d. Note any hand-adjustments made to the cash drawer, that have an effect on the cash drawer. Make copies of any adjustments. Compare with the Audit Void documentation form.	100%
2. Review the check logs ( for segregation of duties and compare check logs to the deposits, to be sure all checks were logged.)	100%

# **Fiscal Inspection, Review Monitoring Fiscal Review**

**County:** Williamson - Franklin

**Cosite:** 941

**Region:** Mid Cumberland

**Date:** 10/24/17

**Reviewer:**

Teresa Settles

Y

## **C. Voids / Audit Documentation**

**% Met**

1. Mark this standard NA if there are no voided receipts indicated on the CDs for 20 CD sample.
2. Review any voided receipts for the period above, to verify that all copies of the voided receipts are accounted for with explanation for voiding and approval by a superior.
3. Obtain a copy from the regional office an adjustment report to compare to the local health department's files. Should be run for 83 (Credit Memos), 93 (Debit Memos), 70 (Payment Corrections), and 72 (Refunds). Did the reports agree?
4. Review debit and credit memos and payment corrections for CDs sample selected. If at a local health department; ensure there is a superior approval on audit documentation with an explanation. If there are adjustments made by the regional office, make a copy and test those when conducting the regional office's review. Do not count then in the samole at the health department.
5. Review any refunds given to patients for the period above:
  - a. Were there any patient overcharged or did not receive a prepaid service and the deposit has not been completed and patient is still on the premises ? If so, was the refund done in accordance with policy?
  - b. Were there any other overpayment dollars refunded? If so, was the refund done in accordance with policy?

NA

NA

100%

100%

NA

NA

## **D. Manual Receipts**

1. Are Manual Receipts stored in a locked location, when not in use?
2. Review manual receipts to insure that they are properly completed when used.
3. Review the time period of the 20 CDs sample for all manual receipts and confirm the manual and PTBMIS receipts are both filed with to the CD for the time period if the 20 CDs. Reconcile the Manual receipts with PTBMIS generated receipts and both copies are retained when monies are for services posted in PTBMIS. Record the numbers of manual receipts reviewed and indicate the number met and not met.

100%

100%

100%

## **E. Returned Check**

1. Mark this NA if there are no returned checks since the last fiscal review. Review the documentation to assure collection attempts have been documented.

NA

## **F. Returning Checks**

1. Were any checks received in the 20 CD sample period, error from a 3rd party payor?
  - a. Has a check been received that has been determined that the payment does not belong to the Dept. of Health? If so, was it returned according to policy?
  - b. Has a check been received that has been determined that the belongs to another region or multiple regions? If so, was it returned according to policy?

NA

NA

**Fiscal Inspection, Review Monitoring**  
**Fiscal Review**

County: **Williamson - Franklin**  
Region: **Mid Cumberland**  
Date: **10/24/17**

Cosite: **941**

Reviewer: **Teresa Settles**

**G. Accounts Receivable Reviewed in Regional Office** **% Met**

1. Sample to be drawn from the electronic form "Distribution Entries List" form from the treasury. Pull a sample not to exceed 25 patients. We will not differentiate from private insurance and TennCare. Check to see if the total on the "Distribution Entries List" page agrees with the total/s on the "Summary EFT Payment Received", this shows we have accepted a payment and posted payments to the PTBMIS ledger. (There may be more than one "Summary of EFT Payment received that makes up the total on the Distribution Entries List.)

NA

**H. Write-off of uncollectable debts -**

1. Ask for an Aged Accounts Receivable (latest one) & Bad Debt Write off Report that has been worked with notations of corrections, write offs...
- a. Perform a cursory review of the aged trial balance; scan to see if there are any unusual balances, credits, or large balances. If anything is unusual or does not make sense, find out their explanation, if it is reasonable proceed. We are looking to make sure the regional office is writing off uncollectible debts as required by policy.
- b. Review write-off reports in the regional office, to determine if write-offs were written off at least semi annually.

NA

NA

**COMMENTS**

- A.1.j. Patient information was included in the upload for the deposits.  
Dates: 8/18 and 8/22

**Fiscal Inspection, Review Monitoring**  
**Fiscal Review**

County: **Williamson - Fairview**

Cosite: **943**

Region: **Mid Cumberland**

Date: **10/25/17** Reviewer: **Teresa Settles**

	<b>% Met</b>
<b>A. Cash Deposit (CD) :</b>	
1. a. Were the cash deposits made in a timely manner?	100%
b. Did the CD, production run and bank receipt all agree?	100%
c. Was the bank receipt the same day or later than production run?	100%
d. Were the required documentation included in the PeopleSoft upload ?	
1. Copy of Cds	100%
2. Receipts from bank	100%
3. Cash Drawer Reports/Production Runs	100%
4. Cash Drawer Reports/Receipt Pages	100%
5. ICL report, if required	100%
e. Was the Naming Conventions Correct?	100%
f. Were CDs used in sequence?	100%
g. If there were any CDs voided, did they follow procedures?	NA
h. Were the batches approved and balanced by separate people?	100%
i. Were the batches processed in a timely manner?	100%
j. The patient's information was NOT uploaded into Edison?	100%
2. <b>Credit Cards:</b>	
a. Were the required documentation uploaded into PeopleSoft?	
1. Cred Sum Reports	95%
b. Were the deposits made in a timely manner?	100%
c. Were the Naming Conventions Correct?	100%
d. Were the batches approved and balanced by separate people?	100%
e. Were the batches processed in a timely manner?	100%
f. The patient's information was NOT uploaded into Edison?	100%
3. <b>Cash and Deposits</b>	
Secure the change funds and obtain a test cash drawer report	
a. Count fund <u>in the presence</u> of the fund custodian or count along as custodian counts the change fund, noting any exceptions.	100%
b. Compare a list of state and county employees to checks, I.O.U.'s; etc. found in the cash counts.	100%
c. Secure a copy of the last C.D. Deposited, verifying the receipts numbers are corresponding.	100%
d. Verify all receipt numbers are corresponding to test drawer report.	100%
e. Does the health dept have and use the counterfeit detector pen?	100%
4. Obtain a copy of the county plan to segregate incompatible duties to the greatest extent possible.	
a. Was the latest plan submitted (to cover new employees and any employee changes) to and approved by the Regional Director?	100%
1) In the plan the duties shall be defined such that the same employee does <u>not</u> perform all of the following on the same transaction.	
a) Initiate and authorize the transaction such as a payment, an adjustment that affects a patient's account balance, a voided encounter.	100%
b) Have custody of any asset(s) involved in the applicable transaction.	100%
b. When proper segregation of duties is not possible due to staff shortages, were compensating controls implemented ?	NA
5. Obtain a copy of the cash fund list. Be sure all employees are listed that have access to cash. Also make sure the list is kept updated.	100%

# **Fiscal Inspection, Review Monitoring** **Fiscal Review**

**County:** Williamson - Fairview

**Cosite:** 943

**Region:** Mid Cumberland

**Date:** 10/25/17 **Reviewer:** Teresa Settles

	<b>% Met</b>
6 Determine by questioning and observing where the cash funds are kept during the day and after hours. (Note in the work papers the locations and comment as to the security of the funds, i.e., are they left unattended at any time?)	100%
7. Investigate any cash overage/shortage and determine how long the condition has existed.	
a. Are over/shortages recorded on the CDs for the 20 CD sampled ?	NA
b. Run the Cash/Over Report from iNovah and compare.	NA
c. Were any change fund shortages reported to the regional accountant?	NA
1 If so, verify with the Regional Accountant that the shortage is maintained on the shortage log, maintained in the regional office.	NA
8. Through questioning and observation determine whether good stewardship of the change fund and refund policy is followed:	
a. Is the change fund amount reconciled with the test cash drawer report daily, and signed or initialed by two people?	100%
b. Were any differences noted during the reconciliation? If so, were they documented on the cash drawer report, dated, signed, and reported to the Regional Accounting Manager? Reconciliations should be maintained for a minimum of 30 days.	NA
c. Is the change fund counted and verified by two people, where the change funds is transferred to another cashier?	NA
9. Review security procedures in use for storing checks for the Check 21 procedure.	
a. Are processed checks stored in a secure area?	100%
b. Are processed checks retained at least 30 days and no more than 60 days, prior to destruction?	100%
c. Are the destruction of checks documented on the check log?	100%
d. Are the checks in the storage box stamped "For Deposit Only"?	100%
e. Compare the checks in the box to the check log, do those checks agree with check log?	100%
f. Does the storage method include the batch number and date ?	100%
<b>B Cash Receipts</b>	
1. Prepare a Deposit Reconciliation schedule to reconcile any variances noted in the pre-field work. Specifically;	
a. Investigate all discrepancies noted in the pre-field work.	NA
b. Note any drawer corrections or adjustments and ensure there is proper supervisory approval, with signature and date, for adequate audit documentation.	NA
c. Note any manual receipts used for deposits. If applicable, verify a computer receipt was generated to replace the manual receipt used for the deposit.	NA
d. Note any hand-adjustments made to the cash drawer, that have an effect on the cash drawer. Make copies of any adjustments. Compare with the Audit Void documentation form.	100%
2. Review the check logs ( for segregation of duties and compare check logs to the deposits, to be sure all checks were logged.)	100%



**Fiscal Inspection, Review Monitoring**  
**Fiscal Review**

County: **Williamson - Fairview**  
Region: **Mid Cumberland**  
Date: **10/25/17** Reviewer:

**Teresa Settles**

Cosite: **943**

**C. Voids / Audit Documentation**

**% Met**

1. Mark this standard NA if there are no voided receipts indicated on the CDs for 20 CD sample.
2. Review any voided receipts for the period above, to verify that all copies of the voided receipts are accounted for with explanation for voiding and approval by a superior.
3. Obtain a copy from the regional office an adjustment report to compare to the local health department's files. Should be run for 83 (Credit Memos), 93 (Debit Memos), 70 (Payment Corrections), and 72 (Refunds). Did the reports agree?
4. Review debit and credit memos and payment corrections for CDs sample selected. If at a local health department; ensure there is a superior approval on audit documentation with an explanation. If there are adjustments made by the regional office, make a copy and test those when conducting the regional office's review. Do not count then in the samole at the health department.
5. Review any refunds given to patients for the period above:
  - a. Were there any patient overcharged or did not receive a prepaid service and the deposit has not been completed and patient is still on the premises ? If so, was the refund done in accordance with policy?
  - b. Were there any other overpayment dollars refunded? If so, was the refund done in accordance with policy?

NA

NA

100%

100%

NA

NA

**D. Manual Receipts**

1. Are Manual Receipts stored in a locked location, when not in use?
2. Review manual receipts to insure that they are properly completed when used.
3. Review the time period of the 20 CDs sample for all manual receipts and confirm the manual and PTBMIS receipts are both filed with to the CD for the time period of the 20 CDs. Reconcile the Manual receipts with PTBMIS generated receipts and both copies are retained when monies are for services posted in PTBMIS. Record the numbers of manual receipts reviewed and indicate the number met and not met.

100%

NA

NA

**E. Returned Check**

1. Mark this NA if there are no returned checks since the last fiscal review. Review the documentation to assure collection attempts have been documented.

NA

**F. Returning Checks**

1. Were any checks received in the 20 CD sample period, error from a 3rd party payor?
  - a. Has a check been received that has been determined that the payment does not belong to the Dept. of Health? If so, was it returned according to policy?
  - b. Has a check been received that has been determined that the belongs to another region or multiple regions? If so, was it returned according to policy?

NA

NA

**Fiscal Inspection, Review Monitoring**  
**Fiscal Review**

County: **Williamson - Fairview**  
Region: **Mid Cumberland**  
Date: **10/25/17**    Reviewer:

Cosite: **943**

Teresa Settles

**G. Accounts Receivable Reviewed in Regional Office** **% Met**

1. Sample to be drawn from the electronic form "Distribution Entries List" form from the treasury. Pull a sample not to exceed 25 patients. We will not differentiate from private insurance and TennCare. Check to see if the total on the "Distribution Entries List" page agrees with the total/s on the "Summary EFT Payment Received", this shows we have accepted a payment and posted payments to the PTBMIS ledger. (There may be more than one "Summary of EFT Payment received that makes up the total on the Distribution Entries List.)

NA

**H. Write-off of uncollectable debts -**

1. Ask for an Aged Accounts Receivable (latest one) & Bad Debt Write off Report that has been worked with notations of corrections, write offs...
- a. Perform a cursory review of the aged trial balance; scan to see if there are any unusual balances, credits, or large balances. If anything is unusual or does not make sense, find out their explanation, if it is reasonable proceed. We are looking to make sure the regional office is writing off uncollectible debts as required by policy.
- b. Review write-off reports in the regional office, to determine if write-offs were written off at least semi annually.

NA

NA