

Internal Audit is raising the flag.

And it is **red**.

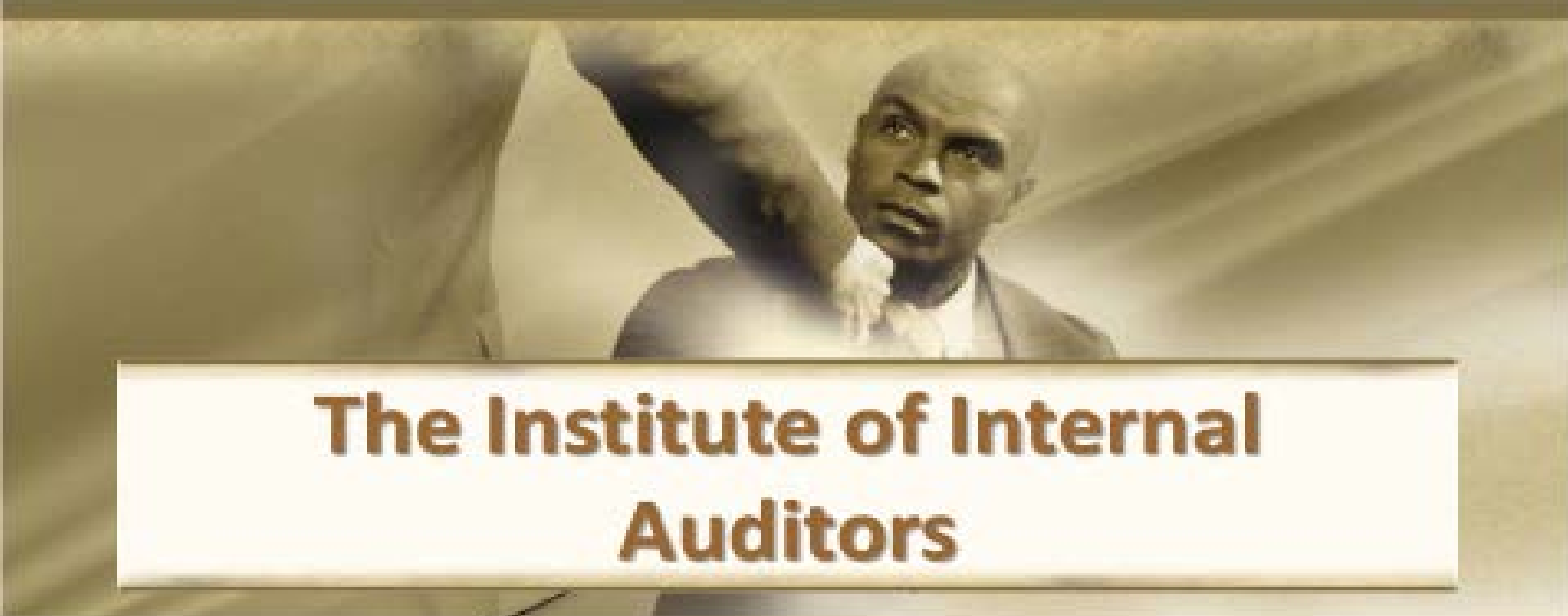


Johan van Tonder
Northern Cape Regional Governor
Institute of Internal Auditors



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Developing Future Leaders



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- The IIA Global has more than 160 000 members, over 100 countries
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The IIA is the creator and custodian of the international Standards for the Professional Practice of Internal Auditing.



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What does internal audit do?

- Audit services
- Monitor risks
- Ensure controls in place
- Governance cornerstone
- Comply with legislation/ regulations
- Objective assessments
- Consulting, assurance, and facilitation services.



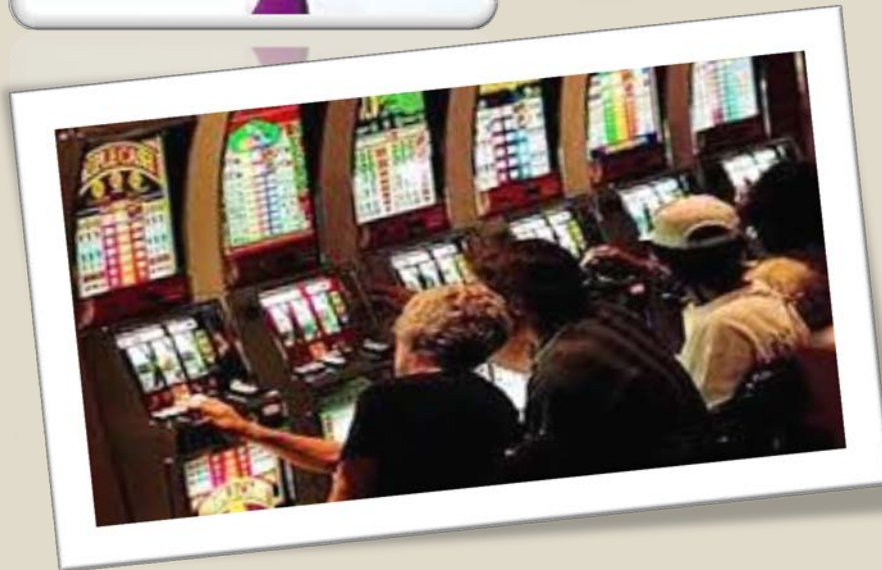
IA fraud responsibilities



Red flags



Red flags



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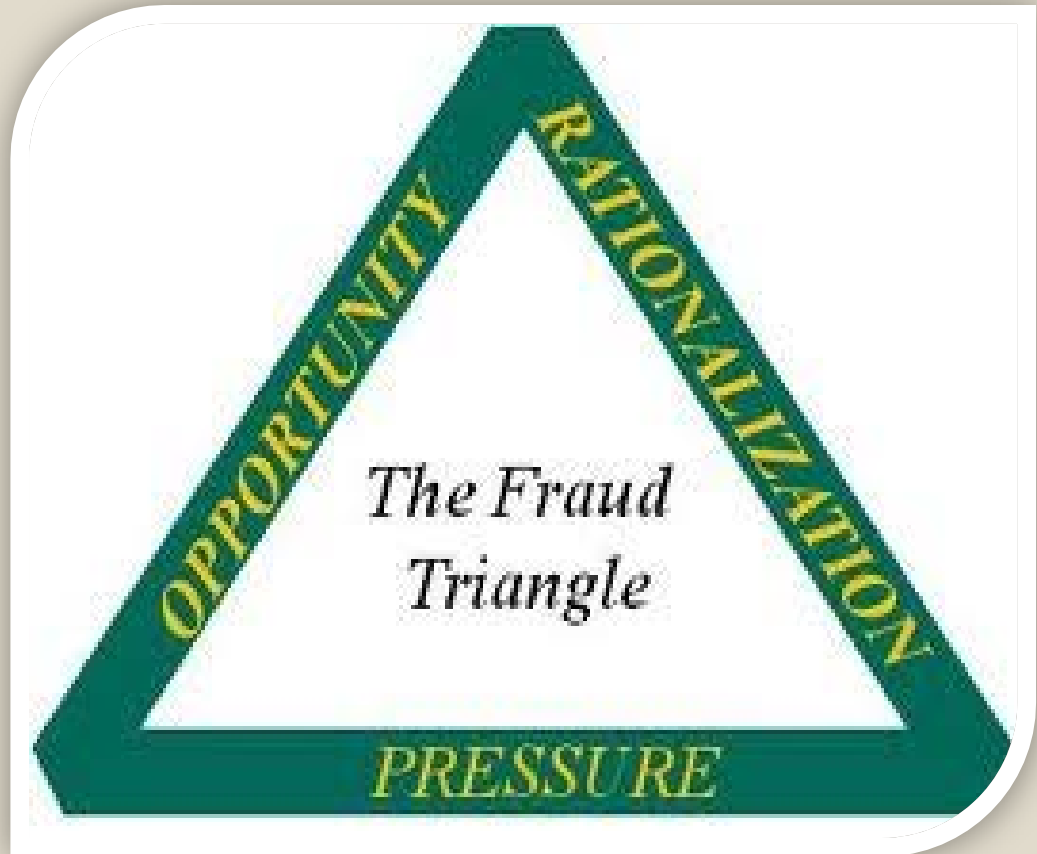
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Red flags

ID #	Risk Description	Consequence	Probability	Impact	Risk Response	Risk Owner
1	Providers are slow or refuse to adopt new technologies	Training and support costs could expand by 25%	H	L	Perform regular assessments, Acquire additional training resources to train and shadow providers	M. Smith
2	Billing is incorrect when auto-generated from EHR	Revenue levels reduced or potential for fraud investigations caused by more than 15% increases in revenues	L	M	Contract with HIM consultants to "correct" EHR coding logic, perform manual coding until corrected	C. Jones
3	Poor quality medical decisions due to lack of familiarity with EHR access or presentation "style" during and post transition	Decrease in quality outcomes, negative impact to pay-for-performance, increase in mortality rates	H	H	Closely monitor outcomes and patient complaints, suspend use of system	



Fraud deterrents





Thank you!



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