

Dell Medical School Anatomy Lab



May 2019

**The University of Texas at Austin
Office of Internal Audits
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This report has been distributed to Institutional Audit Committee members, the Legislative Budget Board, the State Auditor's Office, the Sunset Advisory Commission, the Governor's Office of Budget and Planning, and The University of Texas System Audit Office for distribution to the Audit, Compliance, and Management Review Committee of the Board of Regents.

**Dell Medical School Anatomy Lab
Project Number: 19.020**



OFFICE OF INTERNAL AUDITS
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May 31, 2019

President Gregory L. Fenves
The University of Texas at Austin
Office of the President
P.O. Box T
Austin, Texas 78713

Dear President Fenves,

We have completed our audit of the Dell Medical School (Dell Med) Anatomy Lab. The scope of this audit covered September 1, 2016, through March 1, 2019, the first three years of the Dell Med Anatomy Lab program.

Dell Med Anatomy Lab implemented best practices; however, we provided two recommendations. Management should complete and/or update documentation of policies and procedures. In addition, they should retain copies of documentation provided to the Texas State Anatomical Board (SAB) and other necessary parties. Members of Dell Med Anatomy Lab management reviewed the report, and their responses to the recommendations are included.

We appreciate the cooperation and assistance of Dell Med throughout the audit and hope the information presented herein is beneficial.

Sincerely,

A handwritten signature in cursive script that reads "Sandy Jansen".

Sandy Jansen, CIA, CCSA, CRMA
Chief Audit Executive

cc: Dr. S. Claiborne Johnston, Vice President for Medical Affairs, Dean of the Dell Medical School
Mr. Carlos Martinez, Chief of Staff, Office of the President
Dr. Maurie McInnis, Executive Vice president and Provost
Dr. Brian Miller, Professor of Anatomy, Dell Medical School
Mr. William O'Hara, Chair, Institutional Audit Committee
Dr. David Wolcott, Chief of Staff, Office of the Executive Vice President and Provost



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EXECUTIVE SUMMARY

The Office of Internal Audits has completed an audit of The University of Texas at Austin Dell Medical School Anatomy Lab.

Conclusion

The University of Texas at Austin Dell Medical School (Dell Med) Anatomy Lab complies with procedures and methods for receiving, storing, using, and transporting bodies or anatomical specimens and disposing of remains as prescribed by the Texas Administrative Code (TAC) Title 25 Health Services, Part 4 Anatomical Board of the State of Texas (SAB)¹.

Summary of Recommendations²

Two recommendations, included in the report, pertain to enhancing document retention at the Dell Med Anatomy Lab.

Audit Scope and Objective

The scope of this audit covered September 1, 2016, through March 1, 2019, the first three years of the Dell Med Anatomy Lab program. Audit objectives were 1) to determine whether Dell Med's Anatomy Lab complies with procedures and methods for receiving, storing, and using anatomical specimens under TAC Title 25 Health Services, Part 4 Anatomical Board of the State of Texas and 2) to review and verify that the Dell Med Anatomy Lab retains and submits necessary documentation to the SAB. State Anatomical Board member institutions are required to conduct this audit once every five years.

Background Summary

Dell Med welcomed an inaugural class of 50 students in the summer of 2016 with the goal of improving health care and medical education in Central Texas. The newest of 18 colleges and schools at The University of Texas at Austin, Dell Med offers a unique opportunity in medical education as the first medical school in nearly 50 years to be built from scratch at a top tier research university³.

Since its inception in 2016, the Dell Med Anatomy Lab utilizes six human bodies each year to provide valuable education for courses in anatomy, physiology, and kinesiology. These bodies are transferred to the Dell Med Anatomy Lab from the Willed Body Program at the University of Texas Southwestern (UTSW) Medical Center. Dell Med is a member institution of the Anatomical Board of the State of Texas.

¹Texas Administrative Code (TAC) Title 25 Health Services, Part 4 Anatomical Board of the State of Texas (SAB) - [https://texreg.sos.state.tx.us/public/readtac\\$ext.ViewTAC?tac_view=3&ti=25&pt=4](https://texreg.sos.state.tx.us/public/readtac$ext.ViewTAC?tac_view=3&ti=25&pt=4)

²Each issue has been ranked according to The University of Texas System Administration (UT System) Audit Issue Ranking guidelines. Please see the Appendix for ranking definitions.

³<https://www.politifact.com/texas/statements/2013/nov/08/steve-leslie/one-measure-ut-opening-first-medical-school-top-ti/>



B A C K G R O U N D

The University of Texas at Austin Dell Medical School (Dell Med) welcomed an inaugural class of 50 students in the summer of 2016 with the goal of improving health care and medical education in Central Texas. Dell Med embraces modern technology to demonstrate new practices and procedures that can be utilized to advance both medical research and education. This approach is evident in the Dell Med Anatomy Lab, where students can practice dissection on both modern virtual technology and human cadavers.

Since its inception in 2016, the Dell Med Anatomy Lab has utilized six human bodies each year to provide valuable education for courses in anatomy, physiology, and kinesiology. These bodies are transferred to the Dell Med Anatomy Lab from the Willed Body Program at the University of Texas Southwestern (UTSW) Medical Center.

The Texas State Anatomical Board (SAB) performs an inspection every five years for each member institution that receives and holds bodies to ensure compliance with applicable Texas Administrative Code (TAC) regulations. Specifically, as part of the inspection and recertification process, TAC Title 25 Part 4 Rule 485.1 requires an audit of the institution's "procedures and methods for receiving, storing, using, and transporting bodies or anatomical specimens and disposing of remains⁴."

Because Dell Med does not have a fully functioning Willed Body Program, certain tasks such as embalming, cremation, long-term storage of bodies, and handling of the final disposition of willed bodies are not performed at the Dell Med Anatomy Lab.

S C O P E , O B J E C T I V E S , A N D P R O C E D U R E S

The scope of this audit covered September 1, 2016, through March 1, 2019, the first three years of the Dell Med Anatomy Lab program. Specific audit objectives were to:

- Determine whether the Dell Med Anatomy Lab has controls in place to adequately comply with required procedures and methods for receiving, storing, and using anatomical specimens under TAC Title 25 Part 4; and
- Review and verify that the Dell Med Anatomy Lab retains and submits the necessary documentation to the SAB, as required by TAC Title 25 Part 4.

To achieve these objectives, Internal Audits:

- Reviewed TAC Title 25 Part 4 and Health and Safety Code Chapters 691-692;
- Performed a walk-through of the Dell Med Anatomy Lab to verify compliance with facility standards required by TAC Title 25 Part 4;
- Requested and reviewed documentation that the Dell Med Anatomy Lab submitted to the SAB;

⁴[https://texreg.sos.state.tx.us/public/readtac\\$ext.TacPage?sl=R&app=9&p_dir=&p_rloc=&p_tloc=&p_ploc=&pg=1&p_tac=&ti=25&pt=4&ch=485&rl=1](https://texreg.sos.state.tx.us/public/readtac$ext.TacPage?sl=R&app=9&p_dir=&p_rloc=&p_tloc=&p_ploc=&pg=1&p_tac=&ti=25&pt=4&ch=485&rl=1)



- Reviewed procedures and controls documented and recorded by the Dell Med Anatomy Lab; and
- Interviewed individuals responsible for the Dell Med Anatomy Lab to determine controls and procedures in place to prevent and detect possible fraud and abuse.

The following areas documented in TAC Title 25 Part 4 were not applicable to the Dell Med Anatomy Lab and thus not included in the audit scope:

- Final disposition of a body, including cremation or alkaline hydrolysis, and return of remains to donating parties;
- Pre-death wills and specific terms of use requested by willing parties; and
- Embalming and long-term storage capabilities for bodies required for institutions running a full Willed Body Program.

A U D I T R E S U L T S

Dell Med Anatomy Lab has implemented best practices; however, recommendations are included to complete and/or update documentation of policies and procedures and retain copies of documentation provided to the SAB and other necessary parties.

Documentation of Anatomy Lab Procedures

Audit Issue Ranking: Medium

Dell Med Anatomy Lab does not retain written procedures to document ongoing operations, as personnel who manage the Anatomy Lab operate from memory without recording these procedures. Section 3-1021 of *The University of Texas at Austin (university) Handbook of Operating Procedures* states, "Department management must establish and maintain a system of internal controls which provides reasonable assurance improprieties are prevented and detected." These operations should be documented so others can easily duplicate them. If procedures are not documented, then operations could fail to continue in the event that a change of individuals responsible for the program occurs.



Recommendation 1: Dell Med Anatomy Lab personnel should document and retain written procedures for operations.

Management's Response and Corrective Action Plan: Although electronic documents concerning several critical procedures are stored in the work computers belonging to Dr. Miller and Dr. Wallace (e.g., the processes for ordering the transfer of bodies from UT-Southwestern; the chemical composition of the specimen wetting solution, etc.), we have not compiled all relevant procedures into a single discrete handbook. Accordingly, over the next academic year, we will update and compile written procedures to document all ongoing operations and keep these procedures in both printed and electronic form in the office of the Anatomy Lab Manager.

Responsible Person: Brian T. Miller, Ph.D. and Dr. Rachel Wallace (Lab Manager)

Planned Implementation Date: We will begin implementing this plan in August 2019.

Post Audit Review: First Quarter, Fiscal Year 2020

Document Retention

Audit Issue Ranking: Medium

Dell Med Anatomy Lab does not retain copies of documentation filed and/or approved by the SAB and other necessary parties (e.g., signed transfer documentation from personnel transferring bodies to/from UTSW). Management retained documentation on file without signatures or approvals believing they were sufficient for retention purposes. *Rule 485.1 of TAC 25, Part 4 cites an audit template prescribed by the State Anatomical Board, which states the audit should include "a records review to determine that the receipt and shipment of bodies are acknowledged by appropriate filings with the Board."* The Dell Med Anatomy Lab should retain approved copies of documents to exhibit compliance with standards. Without signed documentation, Dell Med Anatomy Lab cannot verify certain transactions.

Dell Med Anatomy Lab should document approved items, including but not limited to:

- Evidence that the Dell Med Anatomy Lab has accreditation in the profession by the Liaison Committee on Medical Education (LCME), or another adequate professional accrediting body;
- Transfer of Body Applications with proper verification of approval by the Secretary-Treasurer of the SAB;
- Applications for extended use of a body or parts of a body with proper verification of approval by the Secretary-Treasurer of the SAB;
- Receipt of the return of bodies to UTSW with verification from the party responsible for physically receiving bodies from Dell Med Anatomy Lab; and



- Evidence that all documentation required to be filed with the Secretary-Treasurer or a responsible party of the SAB has been filed accordingly.

Recommendation 2: Dell Med Anatomy Lab management should retain signed copies of documentation filed and/or approved by the SAB and other necessary parties.

Management's Response and Corrective Action Plan: Although Dell Medical School (DMS) has received preliminary and provisional accreditation from the LCME, the DMS Anatomy Lab is not directly accredited by the LCME, but must be approved to use willied bodies for education and research by the State of Texas Anatomical Board (SAB). Currently, this approval is extended to various academic institutions and user organizations after an inspection of the anatomical lab facilities is completed by the SAB. Our facilities were inspected and approved by the SAB in 2016 and another inspection is scheduled for late May 2019. Although we have copies of the 2016 SAB inspection report and signed approval form, it is true that many of our interactions with the Secretary-Treasurer and other officers of the SAB are often somewhat casual and not currently well documented. Accordingly, we will immediately begin processes to formalize all interactions with the SAB and its officers in order to obtain documentation in accordance with the recommendations from the auditors as outlined above. This will include requesting the SAB Secretary-Treasurer to provide DMS with all relevant documentation as outlined in the Texas Administrative Code.

Our current procedure to acquire anatomical specimens is to fill out applications for the use of such specimens and submit these applications to the Secretary-Treasurer of the SAB. We then usually receive, by either phone call or email, acknowledgement of these applications and their approval. Although we retain copies of our applications, we do not receive formal documentation from the Secretary-Treasurer indicating that the application has been approved. Accordingly, in the future, we will request that we receive formal signed documentation from the Secretary-Treasurer indicating that such applications have been approved.

We maintain copies of the pertinent information concerning all the anatomical specimens that have been transported to DMS and returned to UT-Southwestern. However, as the auditors have pointed out, UT-Southwestern does not provide us with signed documentation or verification that we have returned all anatomical specimens used at DMS to their Willied Body Program for final disposition. Accordingly, we will create our own verification forms and require that authorized personnel from UT-Southwestern, or other provider institutions, sign these forms at the appropriate time, verifying that all specimens used by DMS have been returned to the provider program for final disposition.



Responsible Person: Brian T. Miller, Ph.D. and Dr. Rachel Wallace (Lab Manager)

Planned Implementation Date: We will begin implementing this plan with the current shipment of anatomical specimens in July 2019.

Post Audit Review: Second Quarter, Fiscal Year 2020

CONCLUSION

The University of Texas at Austin Dell Medical School Anatomy Lab has proper controls to effectively comply with TAC Title 25 Part 4. Recommendations were made to complete and/or update documentation of policies and procedures and retain copies of documentation provided to the SAB and other necessary parties.



APPENDIX

Audit Issue Ranking

Audit issues are ranked according to the following definitions, consistent with UT System Audit Office guidance. These determinations are based on overall risk to UT System, UT, and/or the individual college/school/unit if the issues are left uncorrected. These audit issues and rankings are reported to UT System directly.

- **Priority** – A Priority Issue is an issue that, if not addressed immediately, has a high probability to directly impact achievement of a strategic or important operational objective of UT or the UT System as a whole.
- **High** – An issue that is considered to have a medium to high probability of adverse effects to UT either as a whole or to a significant college/school/unit level.
- **Medium** – An issue that is considered to have a low to medium probability of adverse effects to UT either as a whole or to a college/school/unit level.
- **Low** – An issue that is considered to have minimal probability of adverse effects to UT either as a whole or to a college/school/unit level. Issues with a ranking of “Low” are reported verbally to the unit and are not included in the final report.