

**SAN FRANCISCO
HEALTH SERVICE SYSTEM**

REVISED: March 6, 2020

San Francisco Health Service System (SFHSS) Audit Plan and Audit Schedule

Purpose

SFHSS procedures for audits performed by SFHSS Staff and Third-party Consultants. Third-party Consultants include, but are not limited to, the firm contracted to provide actuarial and health benefit consulting services to SFHSS (SFHSS Actuary), and any applicable auditors, actuaries and/or consultants under contract with the City of County of San Francisco (City) through other City Departments.

SFHSS Audits Conducted by SFHSS Staff:

Description	Frequency	Brief Description
PCDISS risk assessment	Annually	Done via vendor TTX engages
Domestic Partner Imputed Income Certification	Annually	Tax Certification
Financial Statements Audit	Annually	Audit of Financial Statements
Dependent Eligibility Verification	Annually beginning 2021	Audit to verify eligibility of dependents who are on member's plans
Cybersecurity Risk Assessment	Weekly	The check is assessment is done to review and remedy possible network issues
Compliance with IRS regulatory filing	Annually	Review / Confirmation that regulatory filing for tax year was completed: PCORI109 5 1099
GASB 75 (OPEB)	Annually	Finance and ESA supports our department as well as the CCD, CRT, and USD with this audit
Compliance with HIPAA Requirements	Ongoing	Audit of administrative requirements: Semiannual review of PeopleSoft access Monthly review of door access security Semi-annual review of handling of PHI Annual training

SFHSS Audits Supported by External Support

Audit Title (2020)	Final Price/Cost	Timeline/Schedule	Status	Audit Category
Mental Health Parity (UHC)	\$15,000	6/30/2020	Planning	Operational and Fiduciary
Medical – High Cost Claims (BSC)	20 Claims x \$1250 = \$25,000	6/30/2020	Planning	Fiduciary
Medical – High Cost Claims (KP)	15 Claims x \$1250 = \$18,750	9/30/2020	Planning	Fiduciary
HIPPA Privacy	TBD	TBD	Planning	Operational and Fiduciary
HIPPA Security Audit	TBD	TBD	Planning	Operational and Fiduciary
Rx Fraud, Waste and Abuse Audit	\$40,000 - \$50,000 ¹	TBD	Planning	Fiduciary

UPDATED MARCH 6, 2020

¹ The total cost of this audit listed is the “cost per vendor audit.” At this time the Rx Fraud, Waste and Abuse Audit will be conducted for both Blue Shield of California and United Healthcare accounts. Both audits will have a total cost in the range listed in the chart.