# 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:**

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

*REVISED: March 6, 2020*
SFHSS Audits Supported by External Support

<table>
<thead>
<tr>
<th>Audit Title (2020)</th>
<th>Final Price/Cost</th>
<th>Timeline/Schedule</th>
<th>Status</th>
<th>Audit Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mental Health Parity (UHC)</td>
<td>$15,000</td>
<td>6/30/2020</td>
<td>Planning</td>
<td>Operational and Fiduciary</td>
</tr>
<tr>
<td>Medical – High Cost Claims (BSC)</td>
<td>20 Claims x $1250 = $25,000</td>
<td>6/30/2020</td>
<td>Planning</td>
<td>Fiduciary</td>
</tr>
<tr>
<td>Medical – Hight Cost Claims (KP)</td>
<td>15 Claims x $1250 = $18,750</td>
<td>9/30/2020</td>
<td>Planning</td>
<td>Fiduciary</td>
</tr>
<tr>
<td>HIPPA Privacy</td>
<td>TBD</td>
<td>TBD</td>
<td>Planning</td>
<td>Operational and Fiduciary</td>
</tr>
<tr>
<td>HIPPA Security Audit</td>
<td>TBD</td>
<td>TBD</td>
<td>Planning</td>
<td>Operational and Fiduciary</td>
</tr>
<tr>
<td>Rx Fraud, Waste and Abuse Audit</td>
<td>$40,000 - $50,000¹</td>
<td>TBD</td>
<td>Planning</td>
<td>Fiduciary</td>
</tr>
</tbody>
</table>

**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.