

Sample Medical Practice Internal Control Work Program

Name of Client _____

Date Completed _____

		W/P Ref.
1)	Compare month end collections per medical billing software management report to actual amount deposited per monthly bank reconciliation(s). Review related reconciliations.	
2)	Review monthly contractual adjustments posting for reasonableness.	
3)	Review monthly practice charges for reasonableness. Investigate decreases in production.	
4)	Take sample of charge tickets and determine if any charge tickets (or charge ticket numbers) are missing. Investigate discrepancies.	
5)	Ensure that the person who posts payments to patient accounts does not open the mail or prepare the deposit slip.	
6)	Take sample of daily deposits and compare to computer Daily Report of Posted Payments. Investigate differences.	
7)	Review selected sample of cancelled checks for appropriate vendor endorsement.	
8)	Scan list of cash disbursements to identify possible false vendor relationships.	
9)	Review adequacy of current accounts payable procedures and related approval for vendor payment system.	
10)	Review sample of petty cash reconciliations.	
11)	Review access controls to medical billing software system.	
12)	Ensure that all patient account statements are prepared and mailed each month.	
13)	Ensure that all available vacation time has been taken by related billing, collection, and management personnel.	
14)	Ensure that all appropriate personnel are bonded.	
15)	Conduct on site visit to review cash and disbursement procedures in place, including related employee interviews.	