



# Internal Audit Overwatch

*UNCOMMON VISION*  
***KEEN INSIGHT***



# A FRESH PERSPECTIVE

Today's healthcare industry is in a constant state of motion. Providers face a multitude of complex regulatory and operational challenges. Taking flight requires both a wide perspective of the industry and sharp-eyed vigilance within the organization. A robust internal audit program is no longer an option—it's a necessity.



As one of the largest auditors of multi-hospital health systems in the nation, PYA can help. More than 85% of our audit clients are in healthcare. With clients in all 50 states, we have expertise in every business function across the health system enterprise.

PYA's Internal Audit Overwatch program takes a long view. We help you identify risks early, mitigate them, and build a culture of effective controls and compliance over time at a predictable, stable cost. No surprises, because we know: internal audit is not a transaction, it's a process, and you can't afford to blink.



## ASSESS

Fine-tune our vision of the elements in your organization that present the most risk.



## EXECUTE

Gain an understanding of the design of processes and controls and test for operating effectiveness.



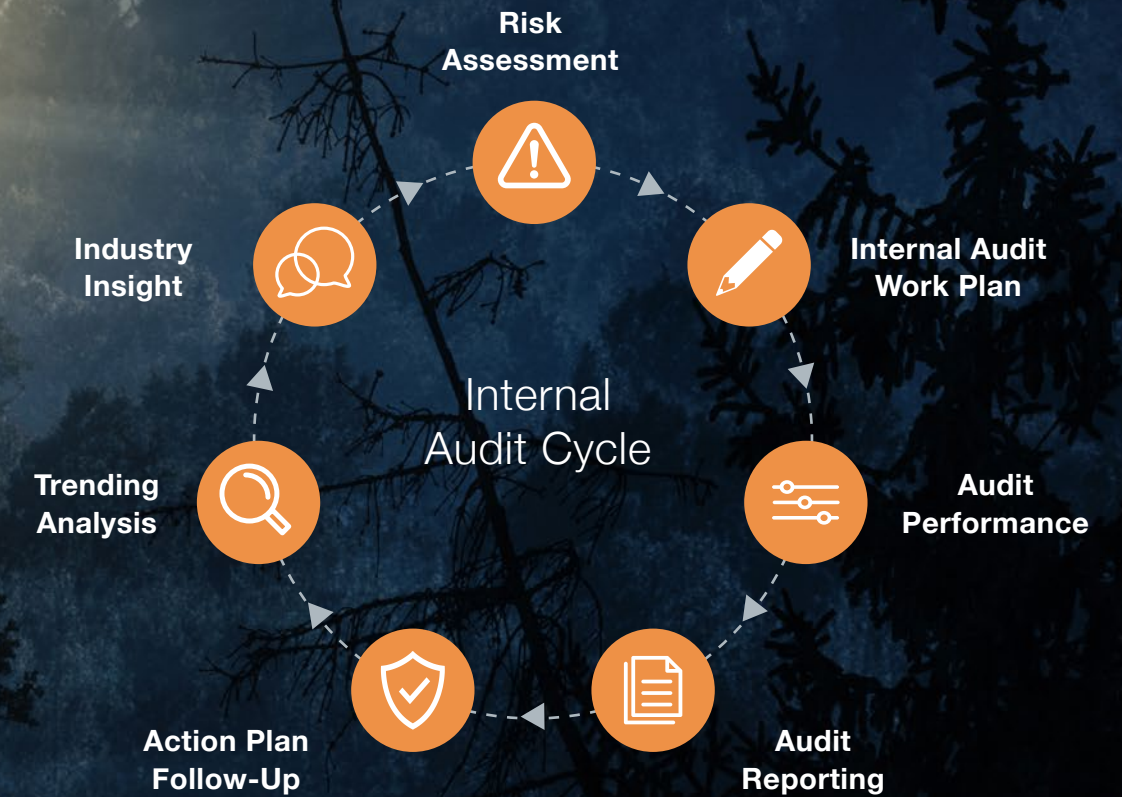
## MONITOR

Provide regular reporting, consistent follow up, and corrective action implementation.



PYA's experience with healthcare providers is such that the demands on our personnel are reduced and the audit is both effective and efficient. Our long-term relationship with PYA is evidence of their focus on timely, committed client service.

— Marvin Eichorn  
Chief Operating Officer,  
Ballad Health



# OVERWATCH



## OPERATIONAL

- Improved processes
- Risk mitigation
- Culture of compliance



## INFORMATION TECHNOLOGY

- Effective cybersecurity
- Strengthened IT governance
- Ensured business continuity



## REVENUE CYCLE

- Reliable patient access
- Improved charge capture
- Efficient payment processing



## FINANCIAL

- Reduced fraud risk
- Precise measurement and recordkeeping
- Appropriate accounting policies
- Accurate reporting
- Enhanced financial vision



## CLINICAL

- Improved quality of care
- Satisfied patients
- Proper use of healthcare staff



## COMPLIANCE

- Successful physician contracting
- Accurate medical coding
- Adherence to HIPAA guidelines
- Program development



**Mike Shamblin**  
Managing Principal  
Audit & Assurance



**Matt Stuart**  
Principal  
Audit & Assurance



**Barry Mathis**  
Principal  
IT Advisory Services



**Shannon Sumner**  
Principal  
Compliance Advisory

# WHAT WE BELIEVE

People can tell the difference between a company that emphasizes transactions and one that emphasizes **relationships**. At PYA, we believe in **relationships**, and we work hard to earn trust through attention to detail and a culture of genuine concern.



We believe in **responsiveness**. We answer questions immediately when possible, and always connect within 24 hours.

We believe in **accessibility**. Our doors are always open. All PYA team members, including top executives, are easy to contact.

We believe in **transparency**. We foster open, clear communication in every aspect of our business. We relay what our clients *need* to hear, which may not always be what they *want* to hear.



We believe in **education**. Knowledge is power, so our learning curve never stops. And we believe in sharing what we learn, because it's the right thing to do. That's why we're recognized across the country as industry thought leaders.

We believe in **independence**. Private ownership means we answer only to our clients, not to third-party investors, giving us the freedom to be thorough and thoughtful in our work. We judge our success by our clients' success, not an income statement.



We call our approach **Vision Beyond the Numbers®**. It's more than a slogan, it's who we are. One result: hundreds of our current clients have been engaged with us for more than 10 years each. And numerous audit and tax clients have been engaged since the beginning years of our firm. That's the power of **relationships**.

[PYAPC.COM/OVERWATCH](http://PYAPC.COM/OVERWATCH)

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