



# 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 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.



The extensive knowledge of PYA's team enables our organization to rapidly address emerging risk areas with accurate and effective resources, but without budgetary challenges. The PYA professionals are open and collegial, like they are part of our compliance team. PYA has made our compliance program more effective and more efficient.

-Michael A. Spake, MHA, JD  
Vice President, External Affairs  
Chief Compliance and Integrity Officer  
Lakeland Regional Health



# OVERWATCH



## OPERATIONAL

- Improved processes
- Risk mitigation
- Culture of compliance



## INFORMATION TECHNOLOGY

- Effective cybersecurity framework
- Strengthened IT governance
- Ensured business continuity



## REVENUE CYCLE

- Improved charge capture
- Revenue integrity through coding and documentation reviews
- Contract realization improvement



## FINANCIAL

- Reduced fraud risk
- Enhanced financial reporting controls
- Appropriate accounting policies



## COMPLIANCE

- Regulatory compliance oversight
- Accurate medical coding
- Adherence to HIPAA guidelines
- Effective compliance program



## Internal Audit Overwatch Executive Team



**Mike Shamblin**  
Managing Principal  
Audit & Assurance



**Matt Stuart**  
Principal  
Audit & Assurance



**Barry Mathis**  
Principal  
IT Advisory Services



**Shannon Sumner**  
Principal  
Compliance Advisory

Help is our culture. Relationships are our passion.



In our hearts, we are a service organization—service to our clients, to our industries, to our communities, and to each other. Based on decades of our stories, these core values are what set us apart. They come from within—reflections of our people and our commitment to helping however we can.

### The PYA Way

We Are Radically **Responsive**.

We Strive for **Excellence** (Not Perfection).

We Are **Compassionate**.

We Are Lifelong **Learners** and **Teachers**.

**Integrity** Is Non-Negotiable.

We Are **Authentic**.

We Are **Honest**.

