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	Effective Date:	03-31-2022
	Document Type:	Standard Operating Procedure
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	Department/Section:	Financial Audit
	Document Title:	AUDIT OF UNPAID BALANCES

B.S. Aquino Drive,
Bacolod City,
Negros Occidental,
6100

PURPOSE:

1. This procedure provides a detailed instruction on how to carry out the checking of the Patient's Unpaid Balances in a correct and timely manner.
2. This guideline also enables the Financial Audit Department the closely monitor and give assistance in the timely resolution of errors or omissions in the front-end processes.

SCOPE:


This applies to the Financial Audit Department of Riverside Medical Center Inc., the Revenue Centers, and other Finance Departments as the case may be.

PERSONS RESPONSIBLE:

Financial Audit, Revenue Centers, Controller, EDP Supervisor, Credit and Collection Manager, Chief Finance Officer

GENERAL GUIDELINES:

- 1 This Standard Operating Procedure is to aid the process of ensuring that there are no unpaid balances in all discharged patients and that no fraud, misstatements, or breach has been committed by all personnel concerned.
- 2 The Financial Audit shall assist the RMCI Finance Division in managing material errors and misstatements that may affect the company's financial reporting by:
 - 2.1 Standardizing the procedure of checking and reviewing of the Unpaid Balances Report to avoid alterations or, worse, missing out the process due to employee turnover.
 - 2.2 Minimizing, if not totally eradicating, unpaid balances in the SOA of Discharged patients.
 - 2.3 Establishing roles and responsibilities of the personnel involved in the procedure.

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PROCEDURES:

- 1 **Weekly Auditing of Unpaid Balances.** Every Monday, the Financial Audit (FA) Staff shall monitor the Unpaid Balances of the prior week:

1.1 REPORT GENERATION:

- 1.1.1 Generate the 'Discharged Patients with Unpaid Balance' Report in Bizbox-HIS every Monday, covering the week prior to the date of checking.

Example: Date of Checking: January 10, 2022, Monday
Period Covered: January 3 to 9, 2022, Monday to Sunday

- 1.1.2 A separate report shall be extracted for Inpatients and Outpatients accordingly. The FA Staff shall maintain an excel file containing the weekly reports generated. This shall be prepared as one excel file per week accordingly.

Name of Reports:

For Outpatient:


OPDwithUnPaidBalance_RMCI_yyyy_rundate_mm.dd.yyyy

For Inpatients and Emergency Cases:

DischPatWithUnpaidBal_RMCI_yyyy_rundate_mm.dd.yyyy

1.2 SUBSTANTIVE TEST

- 1.2.1 Unpaid transactions shall be segregated according to the nature of their account such as Cash, For Discount, Dummy, RMCI, RMCI-APE, RCI, Homecare-COVID19, Employees, Company, HMO and Personal.

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1.2.2 The FA staff shall check each of the transactions in Bizbox-HIS to know the particulars of the unpaid balances.

1.2.3 He or she shall then prepare a report showing the unpaid balances with REMARKS stating the following:


- 1.2.3.1 Case No.
- 1.2.3.2 Document No.
- 1.2.3.3 Nature of the Unpaid Balance (i.e., unpaid assessment, underpaid assessment, with guarantor, etc.)
- 1.2.3.4 Name of the Rendering and/or the Requesting Staff
- 1.2.3.5 Audit Resolution

1.2.4 The prepared Summary of Unpaid Balances Report shall then be sent via Communicator (RMCI's official email portal) to the corresponding departments/areas responsible for the clearing process.

These unpaid balances shall be resolved within 10 days from date of notice in accordance to the Financial Audit Memorandum for Unpaid Balances.

1.3 VERIFICATION TEST


- 1.3.1 Check the supporting documents of the SOA to verify the charges and payments made.
- 1.3.2 Should there be variances as to the attachments and what is being reflected on the face of the SOA, the FA staff shall inquire and resolve such variance with the billing staff who prepared the SOA.
- 1.3.3 If the variances is material of could not be resolved by the FA staff, the FA may refer such to the Financial Audit Head for a more extensive audit.

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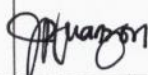

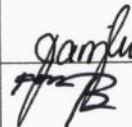



- 1.4 **SANCTIONS.** These unresolved OPD accounts with unpaid balance after 10 working days of endorsement shall be charged to the account of the staff involved. If it is determined that 2 or more staff are involved, the charge shall be divided equally among them. This shall then be deducted in full from the next payroll period.


Habitual non-compliance and non-settlement of unpaid or pending transactions will be subject to the following disciplinary action:

- First Offense** - **Incident Report with Verbal Warning**
- Second Offense** - **Incident Report with Written Reprimand**
- Third Offense** - **Incident Report to be forwarded to HR for disposition**


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APPROVAL:


	Name/Title	Signature	Date
Revised:	JOAN PAULINE GUANZON Financial Auditor		3/29/2022
Reviewed:	DENNIS C. ESCALONA, MN, FPSQua Quality Assurance Supervisor		3/29/2022
Recommending Approval:	JULIE ANNE CHRISTINE J. KO, CPA, MBA, FPCHA Chief Finance Officer - DA		3/30/2022
	HENRY F. ALAVAREN, MD, FPSMID Total Quality Division Officer		6/2/2022
	SOCORRO VICTORIA L. DE LEON, CPA, MBA, FPCHA, PhD VP - Chief Operating Officer		06/13/2022
Approved:	GENESIS GOLDI D. GOLINGAN President and CEO		6/15/22

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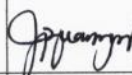

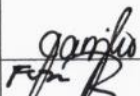
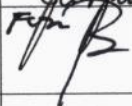


KEY TASKS	PERSON RESPONSIBLE
1. Monitors the Unpaid Balances of the prior week as part of the weekly audit.	Financial Audit Staff
2. Generates the 'Discharged Patients with Unpaid Balance' Report in Bizbox-HIS every Monday, covering the week prior to the date of checking.	
3. Maintains an excel file containing the weekly reports generated. This shall be prepared as one excel file per week accordingly.	
4. Segregates unpaid transactions according to the nature of their account such as Cash, For Discount, Dummy, RMCI, RMCI-APE, RCI, Homecare-COVID19, Employees, Company, HMO and Personal.	
5. Checks each of the transactions in Bizbox-HIS to know the particulars of the unpaid balances.	
6. Prepares a report showing the unpaid balances with REMARKS.	
7. Sends via Communicator (RMCI's official email portal) the prepared Summary of Unpaid Balances Report to the corresponding departments/areas responsible for the clearing process.	
8. Checks the supporting documents of the SOA to verify the charges and payments made.	
9. Inquires and resolves variance as to the attachments and what is being reflected on the face of the SOA with the Billing Staff who prepared the SOA.	

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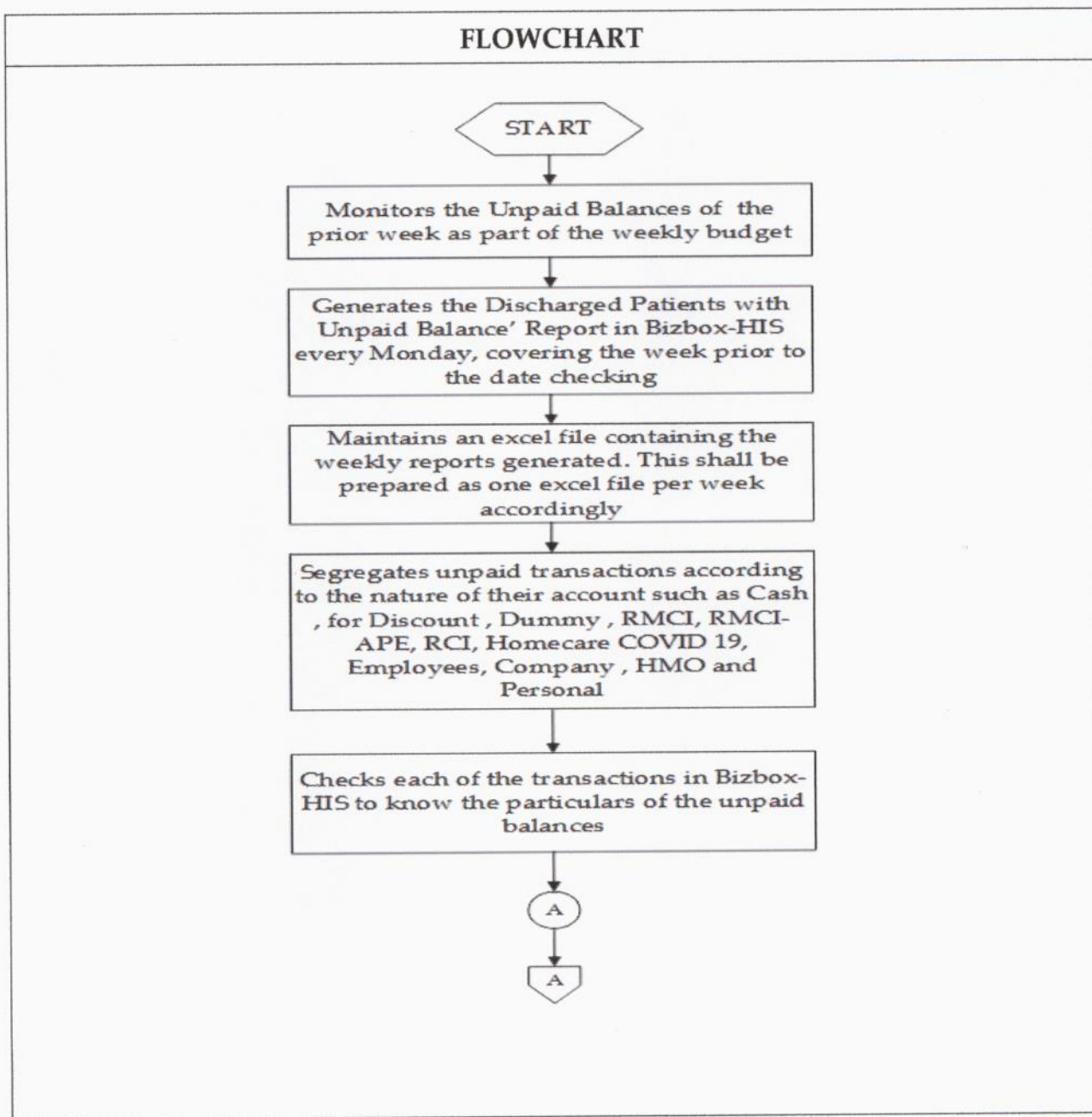
10. Refers variances which could not be resolved to the Financial Audit Head for a more extensive audit.	
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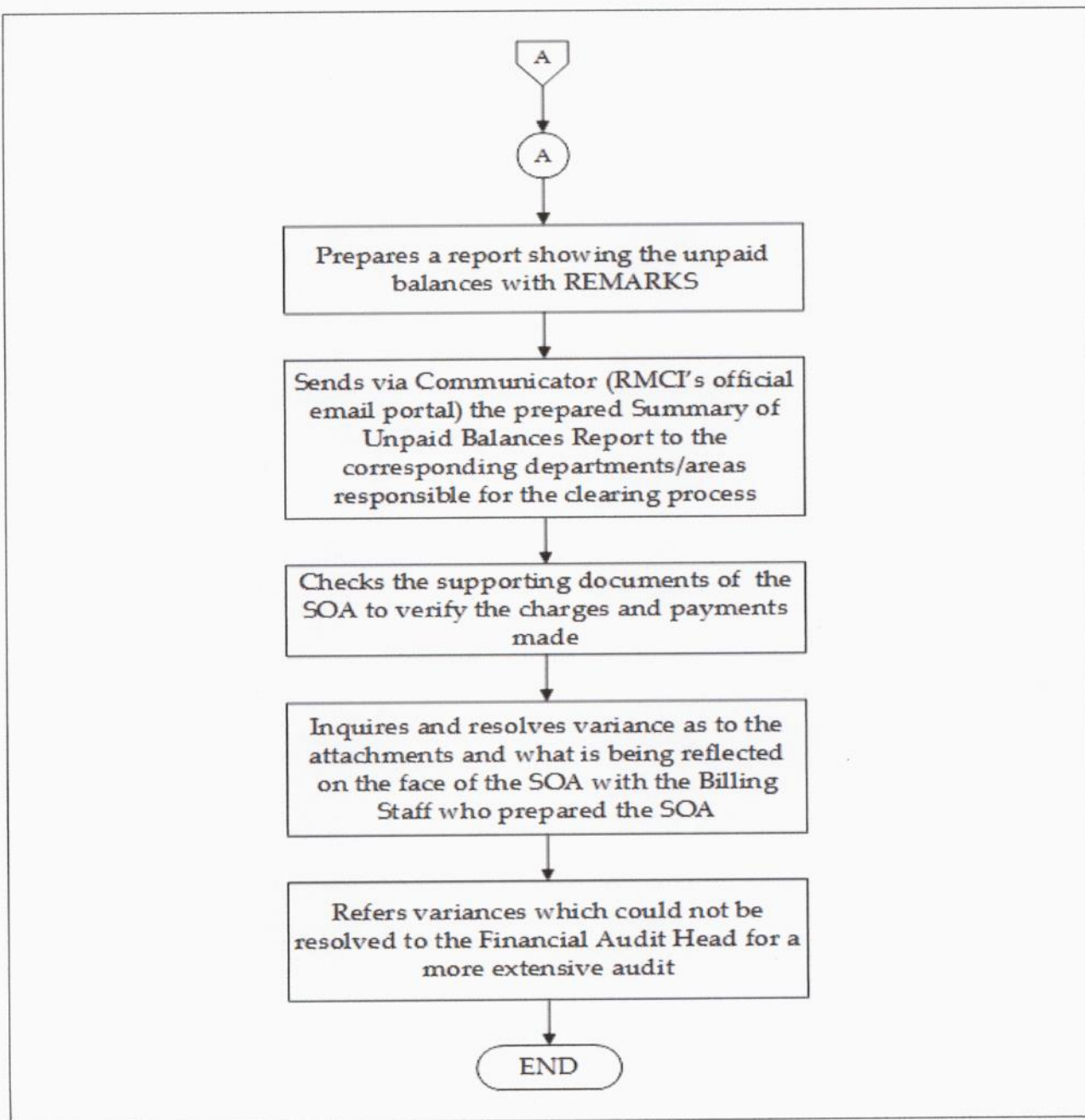
APPROVAL:


	Name/Title	Signature	Date
Revised:	JOAN PAULINE GUANZON Financial Auditor		03/29/2022
Reviewed:	DENNIS C. ESCALONA, MN, FPSQua Quality Assurance Supervisor		03/29/2022
Recommending Approval:	JULIE ANNE CHRISTINE J. KO, CPA, MBA, FPCHA Chief Finance Officer - DA		3/30/2022
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	SOCORRO VICTORIA L. DE LEON, CPA, MBA, FPCHA, PhD VP - Chief Operating Officer		06/13/2022
Approved:	GENESIS GOLDI D. GOLINGAN President and CEO		6/15/22

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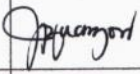


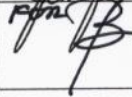




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APPROVAL:

	Name/Title	Signature	Date
Prepared by:	JOAN PAULINE GUANZON Financial Auditor		03/29/2022
Reviewed:	DENNIS C. ESCALONA, MN, FPCHA, FPSQua Quality Improvement Manager		03/29/2022
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