

	Risk	Description	Key Control/ Action Plan	Gaps in Key Controls - this heading found in one example I found, not convinced of its usefulness	Risk Score (optional)	Assurance and Review Activities							Gaps in Assurance	Person Responsible
						Management Monitoring	Quality Assurance	External Audit	Evaluations /Reviews	Regulators (Accreditation and other)	Internal Audit program	Other		
Revenue														
Scheduling														
Payer Authorization														
Patient Registration and Admissions														
Insurance Verification														
Case Management														
Clinical Orders														
Clinical Documentation														
Medical Appropriateness														
Pharmacy Charging														
Radiology Charging														
Laborary Charging														
Charge Master														
Fee Schedule														
Charity Care														
Coding														
Claim Development and Submission														
Collections and Bad Debts														
Credentialing and Licensure														
Credit Balance Management														
Payment Posting														
Regulatory Compliance														
Patient Care														
Ambulatory Surgery														
Anesthesia														
Assisted Living														
Behavioral Health														
Cardiology														
Cath Lab														
Day Treatment														
Delivery														
Diabetic Center														
Emergency Room														
Endoscopy														
Hemodialysis - Renal Dialysis														
Home Care														
Hospice														
ICU														
Infection Control														
Long Term Care Facility														
Nursery														
Nursing Units														
Occupational Therapy														
Oncology														
Operating Room														
Outpatient Center														
Pain Care														
Pharmacy / Inpatient														

Risk	Description	Key Control/ Action Plan	Gaps in Key Controls - this heading found in one example I found, not convinced of its usefulness	Risk Score (optional)	Management Monitoring	Quality Assurance	External Audit	Evaluations /Reviews	Regulators (Accreditation and other)	Internal Audit program	Other	Gaps in Assurance	Person Responsible
	Physical Therapy												
	Post Anesthesia Care												
	Psychiatric Service												
	Radiology												
	Respiratory Therapy												
	Skilled Nursing Facility												
	Speech & Hearing												
	Sports Medicine												
	Substance Abuse Treatment												
	Trauma Service												
	Risk Management												
	Business Continuity												
	Corporate Compliance												
	Malpractice Insurance Captive												
	OIG Focus Areas												
	Other Insurances												
	Research Compliance												
	Safety / Malpractice												
	Financial Reporting												
	Bad Debt Write-Off												
	Budgeting & Forecasting												
	Closing the Books												
	Grant Accounting												
	Internal & External Reporting												
	Management Reporting												
	Overhead Allocation												
	Property & Plant												
	Reserve Analysis												
	Statistical Capture and Reporting												
	Treasury												
	Cash / Treasury / Investment												
	Debt Compliance												
	Financial Arrangements												
	Expenditure												
	Accounts Payable												
	Fixed Assets												
	Purchasing												
	Vendor Management												
	Payroll / Human Resources												
	Benefits Plan Administration												
	Compensation												
	Employee 401(k) or 403(b)												
	Employee Policies												
	Payroll Processing												
	Performance Assessment												
	Performance Incentives												
	Recruiting / Hiring / Termination												
	Training & Development												
	Worker's Compensation Self Insured Program												
	Operating Expenses												
	Contract Negotiations												
	Facilities Management / Leases												
	Liability Accruals / Cut off												

	Risk	Description	Key Control/ Action Plan	Gaps in Key Controls - this heading found in one example I found, not convinced of its usefulness	Risk Score (optional)	Management Monitoring	Quality Assurance	External Audit	Evaluations /Reviews	Regulators (Accreditation and other)	Internal Audit program	Other	Gaps in Assurance	Person Responsible
Materials Management														
Supplies														
Travel and Entertainment														
Information Systems														
Asset Management														
Change Management														
Data Access / Security														
Disaster Recovery Planning														
Help Desk														
Incident Response														
Information / Records Management														
IT System Maintenance														
Key Business Applications														
Network Administration														
Project Management														
Software Licensure Compliance														
Systems & Technology Planning														
Other														
Business Partner Relationship Management														
Child Care Center														
Gift Shop														
Litigation Management														
Remote Location Controls														