



A CENTURY OF SERVICE

# Audit Department

500 S Grand Central Pkwy Ste 5006 • PO Box 551120 • Las Vegas NV 89155-1120  
(702) 455-3269 • Fax (702) 455-3893

Jeremiah P. Carroll II, CPA, Director • Charles W. Kendall, CPA, Audit Manager



February 19, 2009

Ms. Virginia Valentine  
Clark County Manager  
500 South Grand Central Parkway, 6th Floor  
Las Vegas, Nevada 89106

Dear Ms. Valentine:

Pursuant to Audit Department policy, we performed follow-up procedures on findings from the 2008 University Medical Center (UMC) HIPAA Security Rule review. This follow-up letter should be read in conjunction with the original audit. The follow-up procedures performed included interviews with responsible parties and a self assessment performed by the UMC IT department management team. This follow-up engagement does not represent a complete reexamination of the UMC HIPAA Security Rule compliance. No items were reported as completed, so confirmation of work completed was not required.

The auditor's role in follow-up reviews is to compile corrective actions taken by UMC, assess whether these responses are adequate or not adequate to correct reported deficiencies, and relay those findings to management. It is UMC's responsibility to decide if any appropriate action should be taken in response to reported audit findings. It is also their responsibility to assume the risk by not correcting a reported condition because of cost or other consideration.

Our follow-up reviewed the original 13 findings that were presented on March 26, 2008 to UMC IT Department management. On April 24, 2008, the UMC IT Department provided a list of corrective actions to be taken in response to these findings. As of January 13, 2009, the implementation success rates of these corrective actions are as follows:

Corrective Actions Fully Implemented:	0
Corrective Actions Partially Implemented:	10
Corrective Actions Not Implemented:	3

The assistance and cooperation of the UMC IT Department management team is recognized and appreciated.

Sincerely,

A handwritten signature in blue ink, reading "Jeremiah P. Carroll II".  
Jeremiah P. Carroll II, CPA  
Audit Director



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