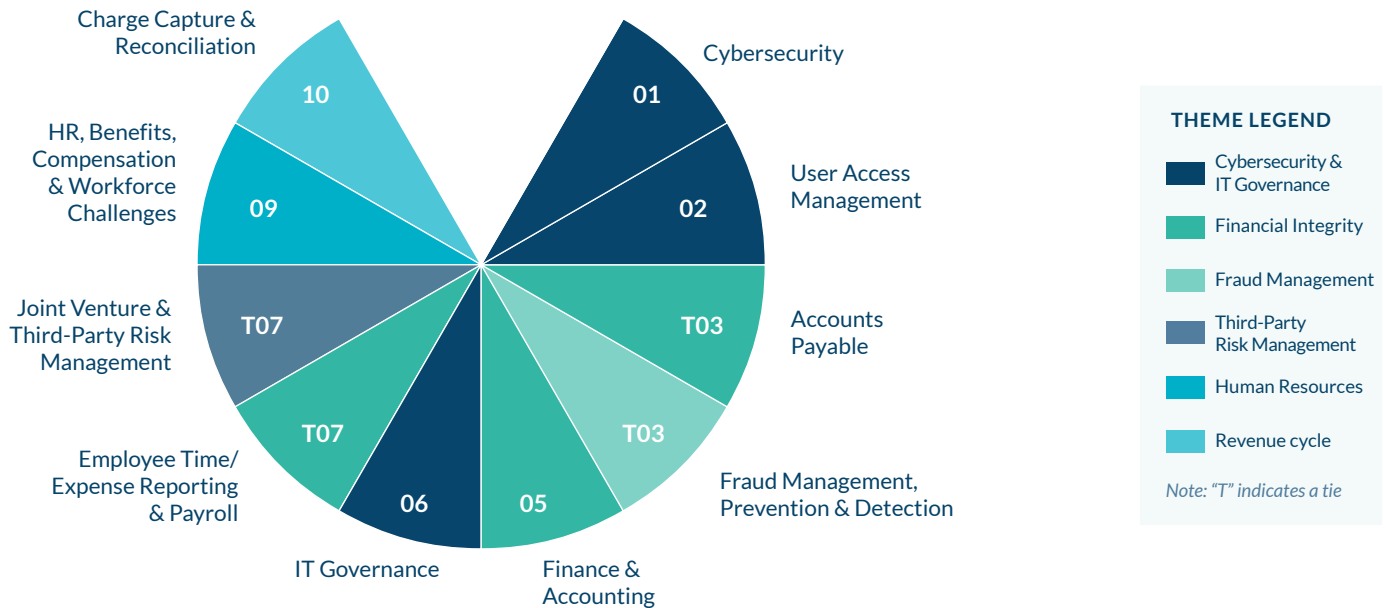# Navigating critical healthcare areas through internal audit

Coming off several years of a pandemic and the associated public health emergency, the healthcare industry continues to face complex and unpredictable risks that could have long-lasting impacts across several critical areas. Healthcare internal auditors play an important role in helping their organizations manage potential risks, stay on top of regulatory compliance, optimize operations and address other pressing concerns.

Top 10 healthcare internal audit plan priorities

Charge Capture & Reconciliation — 10

HR, Benefits, Compensation & Workforce Challenges — 09

Joint Venture & Third-Party Risk Management — T07

Employee Time/ Expense Reporting & Payroll — T07

IT Governance — 06

Finance & Accounting — 05

Fraud Management, Prevention & Detection — T03

Accounts Payable — T03

User Access Management — 02

Cybersecurity — 01

THEME LEGEND

- Cybersecurity & IT Governance
- Financial Integrity
- Fraud Management
- Third-Party Risk Management
- Human Resources
- Revenue cycle

Note: "T" indicates a tie

Key highlights from this study

Cybersecurity is the top-ranked Internal Audit priority for healthcare organizations. Nearly **75%** of organizations include this on their 2024 internal audit plan.

55% of healthcare organizations report a low level of maturity in regard to use of artificial intelligence (AI). **30%** report not using AI at all currently.

In an increasing trend, **36%** of organizations perform a risk assessment on a more frequent than annual basis.

While healthcare organizations co-source with a partner for a variety of specialty IA skills, **57%** co-source with a strategic partner or third-party vendor to execute IT audits.

52% include a component of fraud in all audits they perform.

Among payers, **89%** list claims processing as their top priority for 2024.

The full survey report can be viewed at www.protiviti.com/us-en/survey/healthcare-internal-audit-survey

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