

NSHE Audit Committee Report 06.04.26

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UNLV School of Dental Medicine

Audit Recommendations at a Glance

Area	Status
Patient A/R Management	● In Progress
Insurance Claims Processing	● In Progress
EFT/ERA Conversion	● In Progress
Safe Controls	● Complete
Surveillance Coverage	● Complete
Community Outreach Accounting	● In Progress

Staffing and Organization Capacity

- **In CY 2026: 30 hires completed**
- HR Director and HR Manager hired
- Additional clinical faculty recruited (general dentists, endo, peds)
- Searches reduced critical operational gaps
- 17 active recruitments including a new dean, assistant dean for clinical services, director of accounting, legal counsel, compliance, etc.

Revenue Cycle Improvements

Implemented:

- eAssist partnership launched Monthly A/R review process
- Weekly aging worklists
- Claim denial follow-up process
- ERA/EFT expansion

Early Results:

- Collection rates improved each month
- April collections exceeded 103%
- May collections exceeded 100%
- Aging bucket reduced by 15%

Metric	Result
April Collection Rate	103%
May Collection Rate	100.3%
Aging Bucket	-15%

Progress in Accounts Receivable (A/R)

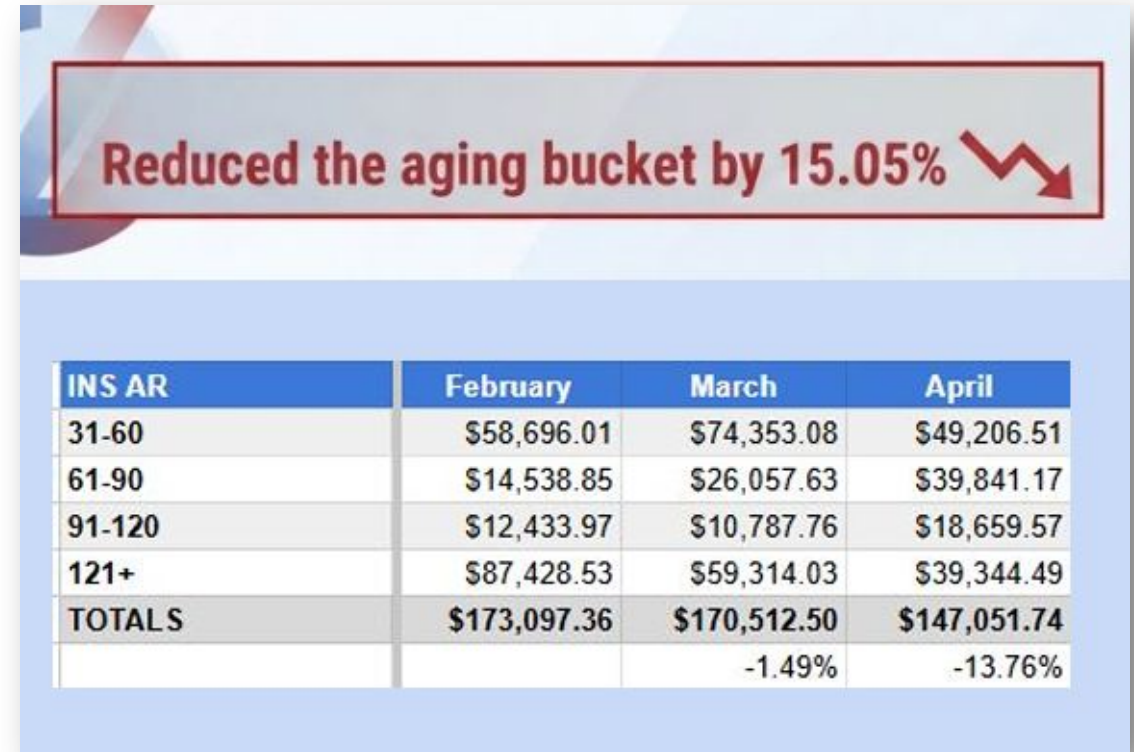
- **Audit Concern:** Aging reports not routinely reviewed and Delinquent accounts not consistently referred
- **Current Status:** Monthly aging packets established, Weekly 90+ day review process, Notification protocol underway External expertise added through eAssist
- **Outcome:** Aging balances declining and overall collection efficiency increasing

Better Insurance Claims Processing

Audit finding: Denied claims not consistently followed up.

Current status:

- Daily denial review process
- Claim resubmission tracking
- Root-cause analysis completed
- Coding and documentation improvements implemented



INSURANCE AGING: ROOT CAUSE DATA

Feb-Mar '26 Data (Original 30+ Bucket Causes)



51.5% RCM/CBO

Delay in posting, Rebill, Missing/Wrong allocations, missed recoup, SEC not sent after posting the Prim



17.1% IV

Ins Ben Maxed, Termed Ins, Freq, NCB



13.2% CARRIER ISSUES

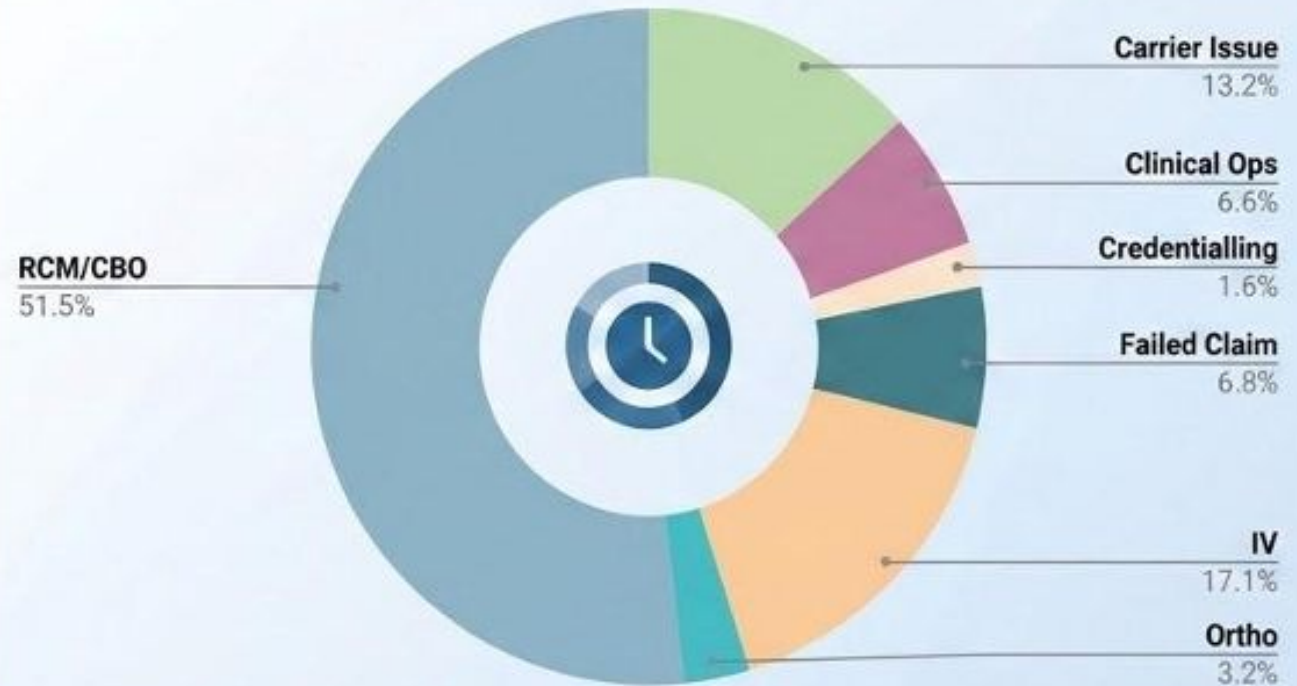
Paper check delays, secondary claim processing, general processing delays



6.8% FAILED CLAIM SUBMISSION

Claims not received by carrier, HPES attachment issues, provider enrollment problems (DXC/axium), NCOF

ROOT CAUSE DISTRIBUTION



Internal Controls and Security

Completed

- ✓ Safe combination changed and policy implemented
- ✓ Additional surveillance cameras installed
- ✓ Quarterly monitoring process established

Additional:

- An additional safe was moved outside of a single-person cashiering office.
- Results are enhanced protection of cash-handling operations and strengthened accountability.

Community Outreach Accounting

Audit concern:

- UNLV Foundation transfers not occurring and not aligned with clinic expenses.
- Need for better coordination with the Foundation

Completed

- ✓ Worked with UNLV Foundation to review endowed and spendable accounts
- ✓ Transferred funding to cover community clinic costs
- ✓ Additional review of scholarship funds to award to students



COMMUNITY IMPACT

The School of Dental Medicine continues to expand access to oral healthcare through community-based clinics that serve vulnerable populations across Southern Nevada.

- Completed 6 Saturday Clinics during FY26, including the Ferrin Clinic, Women's Clinic, and Smiles Clinic.
- Provided thousands of dollars in dental services through community outreach efforts.
- One additional clinic is scheduled for June 13, 2026.



PHILANTHROPIC GROWTH

Development efforts have focused on building philanthropic momentum, re-engaging donors, and expanding support for the School's mission.

- Raised \$46,505 in FY26 to date.
- Established a new philanthropic partnership with the Ella Fitzgerald Foundation and secured support for the Saturday Pediatric Clinics.
- Increased engagement with lapsed donors, recent alumni, and community supporters.



STUDENT ENGAGEMENT

The School continues to support student experiences that strengthen engagement and professional development.

- Assisted with fundraising efforts for the 2026 Graduating Class Gala.
- Redesigned the School of Dental Medicine giving website to improve engagement and accessibility.
- Expanded opportunities for alumni and student connection through development and outreach activities.



FINANCIAL STEWARDSHIP

The School continues to strengthen financial management practices to ensure donor resources are used effectively and strategically.

- Transferred \$24,063.29 from Foundation gift accounts to support current priorities.
- Actively reviewing and closing inactive Foundation accounts to improve efficiency and stewardship.
- Aligning philanthropic resources with strategic priorities and future growth opportunities.

Impact through care. Impact through education.

Bottom Line

Since the February 2026 audit response, the UNLV School of Dental Medicine has implemented significant corrective actions across personnel changes, revenue cycle management, financial controls, physical security, and overall processes. Early indicators show measurable improvement in collections performance, reduction of aged receivables, strengthened oversight, and increased organizational capacity through targeted hiring. SDM remains committed to full implementation of all audit recommendations and to continuous operational improvement.

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