

AHI ACCOUNTING MATURITY MODEL

Presentation by:
Emily Ndlela, MBA, CPA



Adventist Health
INTERNATIONAL

Learning Objectives



The AHI Vision for Accounting



Introduction to AHI Accounting Maturity Model



Discuss the four levels of maturity



Review the 9 key strategic areas critical to achieving excellence in financial management



Discuss Implementation Plan



VISION



ACCURATE



DISCIPLINED

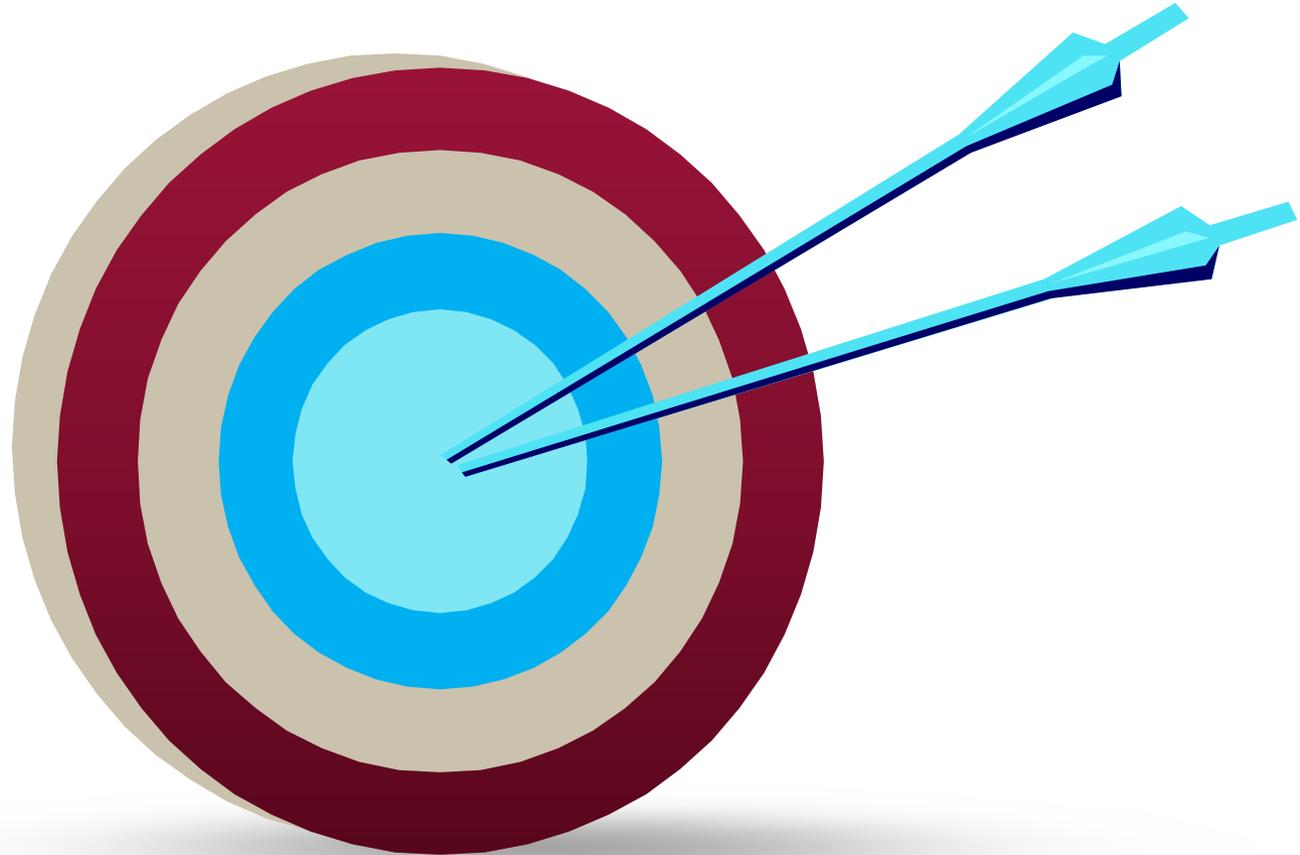
ACCOUNTING

FOR AHI HOSPITALS



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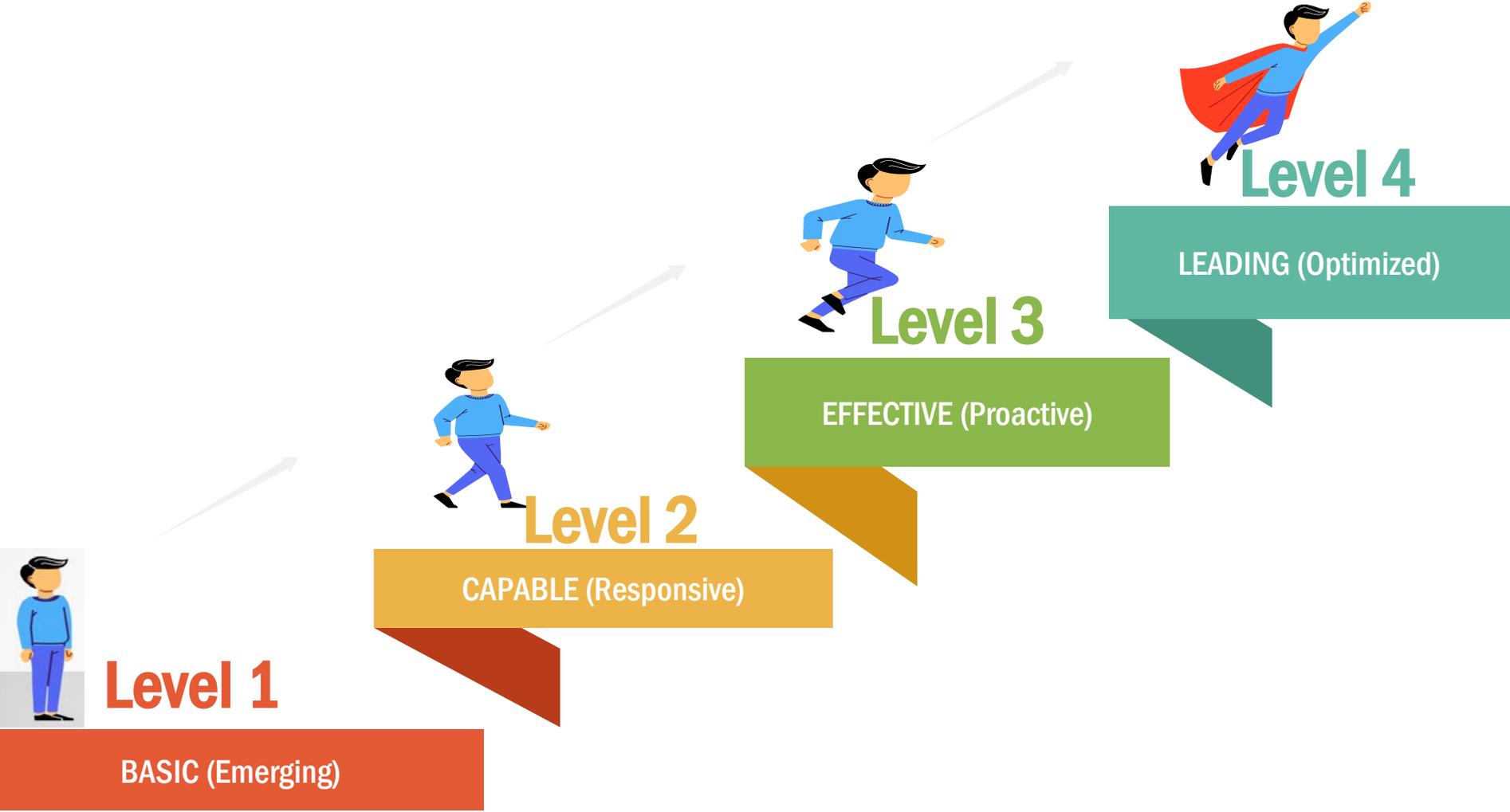
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What is a maturity model?

AHI ACCOUNTING MATURITY MODEL



AHI ACCOUNTING MATURITY MODEL

9 KEY STRATEGIC AREAS



9 KEY STRATEGIC AREAS



1. ACCOUNTING POLICIES

- Foundational
- Framework for standardized accounting processes and practices
- Best Practice – identified, adopted, operationalized
- Embrace accountability

9 KEY STRATEGIC AREAS



2. GENERAL ACCOUNTING

- Chart of Accounts
- General Ledger
- Bank Reconciliations
- Month End Processing
- Financial Close
- Audit Schedules

9 KEY STRATEGIC AREAS



3. TRANSACTIONAL PROCESSING

- Revenue recognition consistent with GAAP/FRS/other standards
- Contract standardization
- Invoicing
- Payment processing
- Purchasing
- Physician order entry and patient care transactions
- Collections



9 KEY STRATEGIC AREAS



4. CAPITAL ASSET MANAGEMENT

- Fixed asset tracking
- Capitalization and depreciation policies
- Physical Inventory
- Controls in place to minimize theft
- Lease vs Buy optimization

9 KEY STRATEGIC AREAS



5. PAYROLL

- Manual or outsourced
- Tax paperwork preparation
- Vacation/sick pay accruals
- Integration to accounting system

9 KEY STRATEGIC AREAS



6. AUDIT

- Audits performed consistently
- Key internal controls in place
- Compliance to policies
- Tracking of certifications

9 KEY STRATEGIC AREAS



7. FINANCIAL PLANNING & ANALYTICS

- Complete, accurate, reconciled financials statements for boards, management, and external stakeholders
- Management reports aligned to org structure, measured against budget

9 KEY STRATEGIC AREAS



8. TAX & EXTERNAL COMPLIANCE

- Compliance with national, regional, local tax requirements
- Violations
- Findings and Penalties.



9 KEY STRATEGIC AREAS

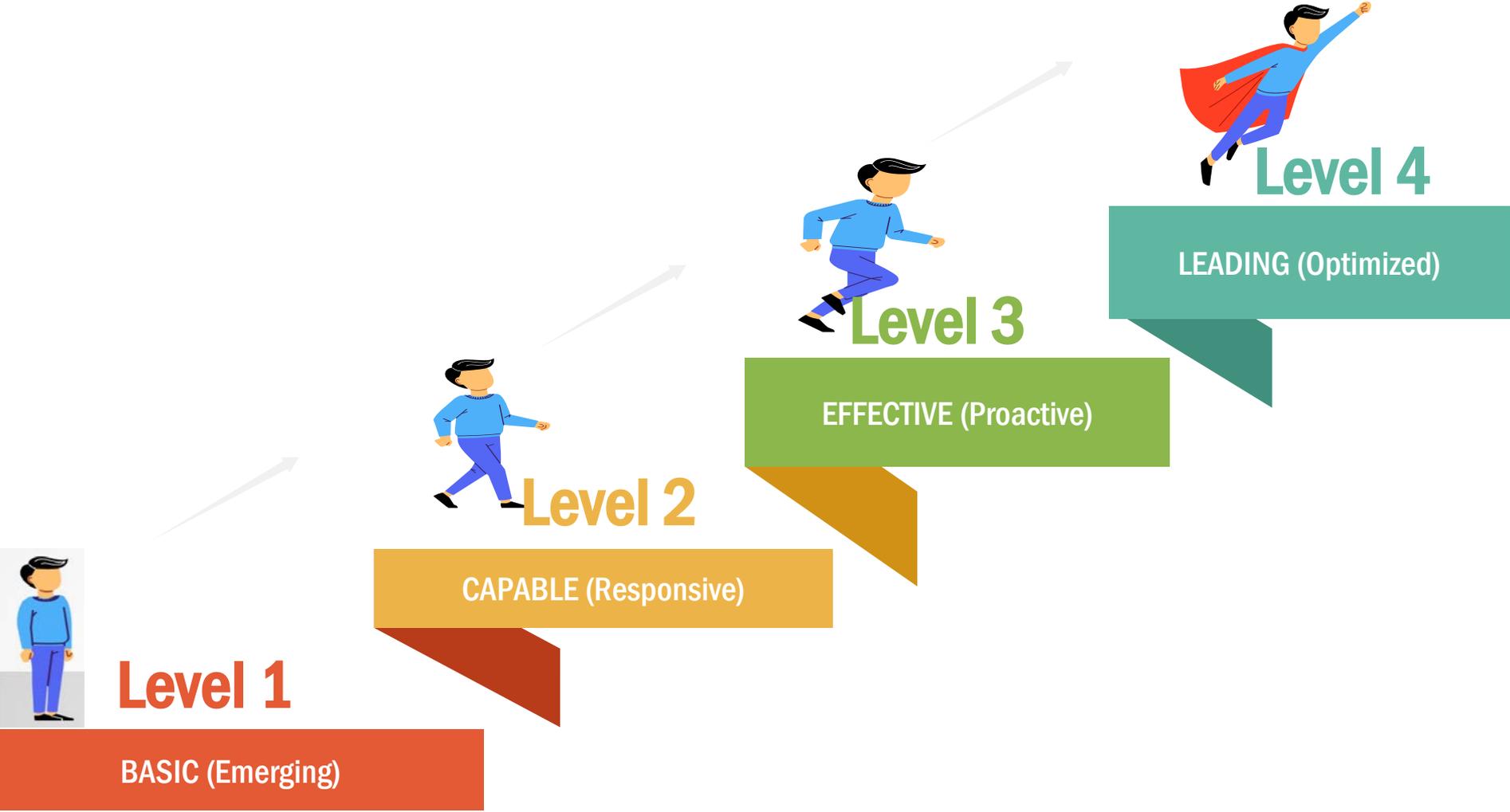


9. TECHNOLOGIES

- Automation
- Financial systems
- Department system integration
- Patient medical record system
- Dashboard reporting



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POLL: Please answer the following question

What level do you think your hospital is on?

Level 1: Basic (Emerging)

Level 2: Capable (Responsive)

Level 3: Effective (Proactive)

Level 4: Leading (Optimized)

Respond at
PollEv.com/emilyndlela003

00:00

Ready...



AHI Website
(ahiglobal.org)



Support Teams



GHI Conferences/
Videos



CFO Connection
Council



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SET...



Pilot hospital(s)



Develop resources



Refine approach



Rollout to all hospitals



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GO...



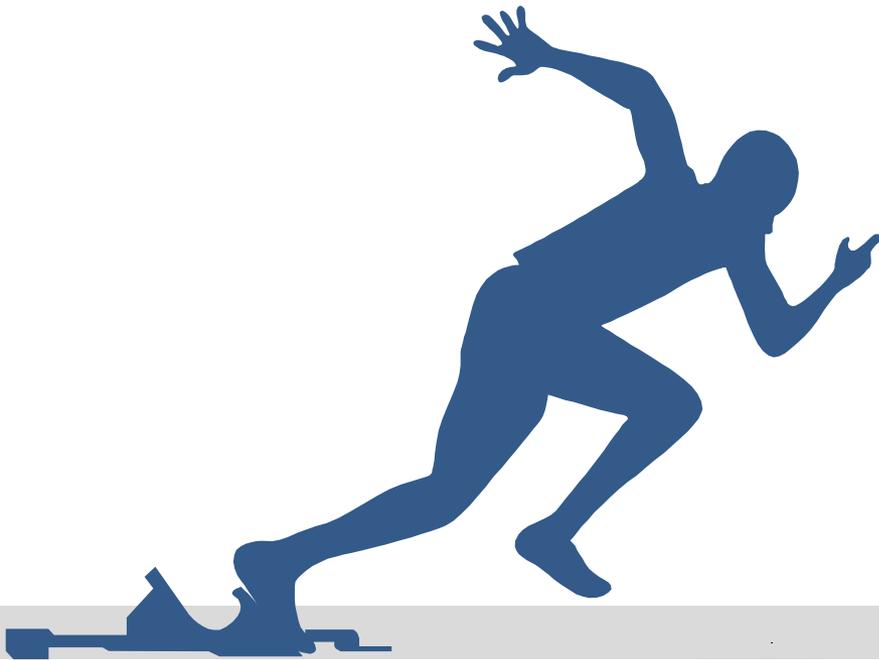
Assessment



Implementation



Achievement
Recognition



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Email: ghi@llu.edu



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спасибо
danke 謝謝
ngiyabonga
teşekkür ederim
dank je
gracias
tapadh leat
bedankt
huala
maumuru
dziękuje
thank you
mochchakkeram
go raibh maith agat
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merci
terima kasih
감사합니다
zikomo
mercii
Asante Sana



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