2015
IT Audit
& Information
Security Survey

Whitepaper Guidance for Healthcare Internal Auditors
and Information Security Professionals
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Executive Summary

This white paper summarizes the results of the 2015 AHIA Healthcare IT Audit and Information Security survey. The purpose of the 2015 Security Study was two-fold:

1) to gain a better understanding of IT audit and information security practices, priorities, and resources across the healthcare industry to enable fact-based comparisons; and

2) to compare and highlight similarities and differences between the 2014 and 2015 survey results.

The overall results from the survey indicate that the industry is making progress in managing IT risks, but the overall risk level remains high in many of the surveyed areas. In addition, some improvements have been made by the Internal Audit departments by assessing IT risks and 18% of internal audit staff is comprised of IT auditors. The main areas of improvement in comparison with the previous year are related to additional resources in certain areas, number of performed security risk assessments, and implementation of two-factor authentication. The overall risk level and the key results from each area are summarized below in the AHIA 2015 IT Audit and Information Security Health IT Assurance Dashboard.
<table>
<thead>
<tr>
<th>Area</th>
<th>Key Results</th>
<th>Survey Trend</th>
<th>Overall Risk Level</th>
<th>Risk Trend</th>
</tr>
</thead>
<tbody>
<tr>
<td>Information Security Program Management</td>
<td>Resources: 26% lack an assigned CISO. While the number of “resources” are increasing, the definition of an IT security resource is unclear.</td>
<td>▼</td>
<td>▼</td>
<td>▼</td>
</tr>
<tr>
<td></td>
<td>Focus: Security program still very compliance focused instead of risk driven.</td>
<td>▼</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IT Audit</td>
<td>Resources: Number of IT auditors increased. Only 3% of the organizations have no IT audit resource. On average, 18% of the total IT audit staff are IT auditors.</td>
<td>▼</td>
<td>▼</td>
<td>▼</td>
</tr>
<tr>
<td></td>
<td>Focus: Internal audit program still very compliance focused instead of risk driven.</td>
<td>▼</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IS Security Risk Assessment</td>
<td>Control Maturity: Only 6% have not performed IT security risk assessment. However, confusion about what types of IT security risk assessment that need to be performed.</td>
<td>▼</td>
<td>▼</td>
<td>▼</td>
</tr>
<tr>
<td>Third Party / Vendor Management</td>
<td>Control Maturity: 49% of the organizations have not established formal vendor management program. Only a very limited number of organizations perform on-site or comprehensive assessments of critical vendors.</td>
<td>▼</td>
<td>▼</td>
<td>▼</td>
</tr>
<tr>
<td>Identity &amp; Access Management</td>
<td>Control Maturity: Less than 50% of systems access are reviewed on regular basis.</td>
<td>▼</td>
<td>▼</td>
<td>▼</td>
</tr>
<tr>
<td>Password &amp; Authentication</td>
<td>Control Maturity: 50% of the organizations have implemented two-factor authentication for remote access. 59% change password every 90 days.</td>
<td>▼</td>
<td>▼</td>
<td>▼</td>
</tr>
<tr>
<td>Cyber Security</td>
<td>Control Maturity: Only 17% have established measurements/dashboards for cyber security and/or IT risk.</td>
<td>▼</td>
<td>▼</td>
<td>▼</td>
</tr>
<tr>
<td>Disaster Recovery</td>
<td>Resources: Significant increased number of dedicated disaster recovery personnel. Control Maturity: 29% have not performed any disaster recovery testing during the year. Most organizations have a very limited disaster recovery test scope.</td>
<td>▼</td>
<td>▼</td>
<td>▼</td>
</tr>
</tbody>
</table>

**Legend**

- **Risk Rating**
  - Low
  - Medium
  - High

- **Trend**
  - Risk Increasing
  - Risk Decreasing
  - No change
Introduction

Over the past several years the pace of technology implementation in the healthcare industry has accelerated while the risk landscape has become significantly more complex. Hospitals, physician practices, payers, and health systems have invested millions of dollars to implement systems that manage essential business and clinical processes. Management demand for better insight into healthcare technology risk has resulted in the publication of a number of excellent studies by Symantec\(^1\), PricewaterhouseCoopers\(^2\), Verizon\(^3\), EMC\(^4\), Ponemon Institute\(^5\) and other reputable sources. Although these resources have been effective in providing industry and technology risk perspective, none of them have addressed risk from the technology internal audit perspective in healthcare. Also, there has been little specific benchmarking data that could be used to understand healthcare IT audit and information security norms and trends.

The purpose of the 2015 Healthcare IT Audit and Information Security Study was two-fold: 1) to gain a better understanding of IT audit and information security practices, priorities, and resources across the healthcare industry; and 2) to compare and highlight similarities and differences between the 2014 and 2015 survey results. Positive feedback has been received from the results of the 2014 survey and it was clear that IT auditors and information security professionals will continue to benefit from receiving this type of information. These professionals frequently ask “What are other healthcare organizations doing?” when trying to recommend controls or justify requests for additional resources. Without industry-specific data, it is difficult to make fact-based comparisons.

Overview of Study Participants

The 2015 Healthcare IT Audit and Information Security Study was initiated during the summer of 2015 and involved 41 organizations, up from 33 respondents from 2014. Using a secure survey tool, participants completed 52 questions. The majority of responding organizations were not-for-profit (78%). The bulk of the participants represented one of three types of healthcare organizations: integrated delivery networks (46%), multi-hospital systems (29%), or academic medical centers (23%). Contrasting from the 2014 survey, a smaller percentage of Chief Audit Executives (18% versus 40%) responded with most of the remaining participants representing the IT audit function ranging from IT Audit Director to IT audit staff (see Exhibit 1). As shown in Exhibit 2, most of the participants (84%) were larger healthcare organizations in excess of 10,000 employees with annual revenues greater than one billion dollars as seen in Exhibit 3.

\(^{1}\)go.symantec.com/healthitsecuritystudy
\(^{5}\)http://www.2idexpertscorp.com/resources/category/whitepapers/hr-general
Most of the participants (84%) were larger healthcare organizations in excess of 10,000 employees with annual revenues greater than one billion dollars.
Information Technology Environment

IT environment questions were used to establish a general baseline for comparing organization IT department size, reporting structure, operational strategy, and electronic medical record (EMR) selection. Exhibit 4 shows that 79% of participating organizations have an IT department with at least 100 full-time personnel. Almost all reported having a Chief Information Officer, with the majority of CIOs reporting to the Chief Executive Officer (CEO) or Chief Financial Officer (see Exhibit 5). Moving from traditional IT environments where all equipment and systems are managed in a local data center, about half of the healthcare provider organizations are dependent on third-party cloud solutions to manage some aspect of their IT systems with 28% using a cloud solution to manage their core EMR system (see Exhibit 6). Most organizations selected Epic, Cerner, or Meditech as their core electronic medical record solution. However, as shown in Exhibit 7, less than 25% said that they were considering replacing their core EMR solution or were in the process of making a replacement. This is a decrease compared to the 2014 survey. Does this mean more organizations are content with their EMR solution or do they feel stuck with the current solution and not willing to make a change due to the costs and impact associated with making a change?

Exhibit 3

Annual revenue – Your organization’s annual revenue (government agencies use annual expenses or annual allocations):
- Less than $10 million
- $10 million to less than $50 million
- $50 million to less than $100 million
- $100 million to less than $500 million
- $500 million to less than $1 billion
- $1 billion to less than $5 billion
- $5 billion to less than $10 billion
- More than $10 billion

Exhibit 4

What is the size of your IT department (in full-time equivalents)?
- Less than 10 FTEs
- 11 to 100 FTEs
- 101 to 500 FTEs
- 501 to 1,000 FTEs
- More than 1,000 FTEs

“IT environment questions were used to establish a general baseline for comparing organization IT department size, reporting structure, operational strategy, and electronic medical record (EMR) selection.”

Exhibit 5

Who does the Chief Information Officer (CIO) report to?
- Chief Executive Officer (CEO)
- Chief Operating Officer (COO)
- Chief Financial Officer (CFO)
- Chief Administrative Officer (CAO)
- Board

Exhibit 6

Please select which of the following solutions is cloud hosted. Select all that apply.
- Electronic medical record system (EMR)
- Payroll system
- Electronic document storage (BOX, Microsoft, etc.)
- Email
- Not applicable
Information Security Program

The size, composition, and reporting structure of the information security program can differ significantly from one organization to another. Questions in the information security program section of the study were designed to collect information about leadership, size, governance, and risk perception. As seen in Exhibit 8, 26% of participating organizations do not have a designated Chief Information Security Officer (CISO) which is a slight improvement from 2014.

For those that do have a CISO, some minor changes have occurred in the reporting structure from the 2014 survey. Last year, only 4% reported to the CEO and over 62% reported to the CIO. The results from 2015 indicated little change in the percentage reporting to the CEO and slight decreases of reporting to the CIO (56%) while some CISO’s report to the Chief Compliance Officer and the Chief Operating Officer. This is a possible indication of creating more independence in the function by not reporting into the IT organization (see Exhibit 9).

The data still suggests the possible underlying reason for lagging information security practices in the healthcare industry that have been widely reported over the past several years. According to the PwC 2015 Global State of Information Security Survey, “only 25% of <healthcare> respondents say their Board of Directors participates in reviewing current security and privacy risks—a crucial component of any effective security program. Just 24% are involved in security technologies and 32% participate in security policies. Slightly more, 36%, take a role in setting the security budget.”

The number of full-time personnel dedicated to information security, as shown in Exhibit 10, varied widely. Some organizations had no information security staff, while others had more than twenty. The majority (62%) had nine or less individuals dedicated to information security. Answers to questions about staff allocation based on security-related responsibilities like management, governance, and operations indicated
that security roles may not be consistently defined or understood from one organization to the next.

In answering the question “What key IT security risks are on your priority list for the coming year?” respondents chose compliance-driven rather than technology strategic risk areas. These included Meaningful Use (MU) compliance, identity and access management (IAM), Payment Card Industry (PCI) compliance, disaster recovery (DR), and mobile device management which were comparable to 2014. Of these compliance driven risks, a decrease existed in MU, PCI and DR compared to 2014 while an increase occurred in IAM, security incident management and Security Information and Event Management (SIEM), and log management. The responses are detailed in Exhibit 11. In spite of increasing use of cloud services (previously mentioned in Exhibit 6), outsourced services were not selected as a priority and actually decreased from 38% to 24%. This focus on compliance risk is common in healthcare, where resources are more typically allocated to mandated activities versus recommended best practices.
IT Audit

As seen in Exhibit 12, the size of the internal audit department for the participating organizations has slightly increased in size during the past two years. In 2014, 45% of the participating organizations had four to eight full-time personnel in the internal audit department whereas this year, the percentage from that range decreased to 33%. However, the data shows that an increase occurred in the 9 to 15 FTE range going from 10% in 2014 to almost 25% in 2015 along with other small increases in 2015 in the other two larger FTE ranges (22 to 30 FTE and more than 30 FTE).

Within the internal audit department, a slight shift has occurred in the staffing structure. Exhibit 13a illustrates some interesting shifts in the staffing of IT auditors. In 2014, almost 25% of the participating organizations stated they had no FTE dedicated to performing IT audits. This number has decreased to only 3% without a dedicated IT audit resource in 2015. Clearly, healthcare organizations see the value in having at least one FTE dedicated to technology related risks. As a result of analyzing the data, it was determined the respondents averaged about three IT auditors and IT auditors represent about 18% of the total internal audit department staffing. In departments with no dedicated IT audit resources, only 22% are using outsourced or co-sourced personnel to perform IT audits and over 15% are relying on other internal audit staff (see Exhibit 13b).

Since information technology is highly specialized, even the most experienced IT auditor is unlikely to have the expertise needed to audit all technology solutions or processes. If more experienced IT auditors are unlikely to have the expertise to audit technology solutions, then how effective are audits performed by other internal audit staff? It is likely that there will be a need to outsource or co-source audit work when internal auditors do not have sufficient knowledge or experience to perform an engagement.

Section 1210 of the International Standards for the Professional Practice of Internal Auditing requires that “Internal auditors must possess the knowledge, skills, and other competencies needed to perform their individual responsibilities. The internal audit activity collectively must possess or obtain the knowledge, skills, and other competencies needed to perform...”
its responsibilities.” Exhibit 14 shows the distribution of professional certifications held by IT auditors as reported by the participating organizations. The results are very positive showing that the majority have achieved some type of certification including 83% achieving the Certified Information Systems Auditor credential.

In answering the question “What areas did you include in your audit plan?” respondents in both 2014 and 2015 primarily chose compliance-related topics rather than strategic risk topics. These included HIPAA security, Meaningful Use compliance, IT general controls, Payment Card Industry (PCI) compliance, disaster recovery, network security, electronic medical records, and vendor management (see Exhibit 15). However, in 2015, there were some shifts in the results in which a decrease occurred in the percent of respondents for some of the compliance related topics. In contrast, an increase occurred in the following topics which are both compliance and strategic related: financial systems, patch management, security incident management, identity and access management, application controls review, and log management. The results indicate a general need for collaboration in the IT risk assessment process involving key contributors (clinical, operational, technical, legal) to help internal audit better understand and evaluate technology risks beyond what is required to comply with laws and regulatory baselines.

“\nThe results are very positive showing that the majority have achieved some type of certification including 83% achieving the Certified Information Systems Auditor credential.\n”

Disaster Recovery

Several questions were included in this study to gain insight into how healthcare organizations are allocating resources to disaster recovery activities, and to gauge the frequency and type of activities being conducted. As shown in Exhibit 16, there appears to be some traction with regards to the allocation of staff and resources to the disaster recovery function compared to 2014. In 2014, most organizations (75%) had not dedicated a full-time resource to staff the disaster recovery function where this percentage has dropped to 50% in 2015. In addition, the 2015 results found that about 38% of respondent organizations have at least one FTE assigned to disaster recovery as a primary job responsibility.

It is still surprising that 13% state they have no disaster recovery program. Just over half of respondents reported having some type of group or committee with responsibility for disaster recovery oversight. The majority of organizations (see Exhibit 17) perform limited testing, with only 25% conducting a comprehensive test at a hot or warm recovery facility. Perhaps of greatest concern are the 29% of respondents who have not conducted any type of disaster recovery test within the past year as shown in Exhibit 18. This is an increase from the 23% who had not tested based on the 2014 survey. Collaboration and resource sharing between healthcare organizations could significantly improve preparation for disaster situations.

Exhibit 16

Exhibit 17

<table>
<thead>
<tr>
<th>What type of disaster recovery exercises do you use? Please select all that apply.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tabletop exercise</td>
</tr>
<tr>
<td>2015</td>
</tr>
<tr>
<td>---------------------------------------------------------------</td>
</tr>
<tr>
<td>70%</td>
</tr>
</tbody>
</table>

- FTEs with this as primary job responsibility (5 or more)
- FTEs with this as primary job responsibility (3 to 4)
- FTEs with this as primary job responsibility (1 to 2)
- IT personnel with this as part of primary job responsibility
- No disaster recovery program
Vendor Management

The healthcare industry relies on third-party vendors to design, develop, implement, support, and host critically important information systems. Vendor evaluation practices (see Exhibit 19) heavily rely on desk reviews of requested information. However, considerable improvement is evident in the percentage of respondents (53%) who require and review third-party assurance reports compared to only 32% in 2014. Although Exhibit 20 shows that almost half the healthcare organizations have not established a formal program for assessing IT vendors, progress has been made in this area compared to 2014. Improvements have been made in the percentage of respondents that perform regular assessments of IT vendors both for all vendors and just critical vendors. In addition, almost all respondents expressed an interest in collaborating with other healthcare organizations to perform assessments.

Identity and Access Management (IAM)

Many organizations have difficulty keeping user account information current as personnel are terminated, transferred to another department, change job roles, or perform more than one job at the same time. Successful management involves providing the right people with the right access at the right time, and then over time being able to prove it. The results seen in Exhibit 21 demonstrate that there is no established healthcare industry standard for the frequency of access reviews.

Although organizations have many systems that manage protected health information and other sensitive data, access reviews are typically only performed on financial systems, electronic medical record systems, and enterprise access control systems (i.e., Active Directory). Exhibit 22 illustrates a comparison between the 2014 and 2015 surveys related to the percentage of systems in which reviews are performed. This comparison shows an upward trend in the percentage of systems reviewed.
IT Security Risk Assessment

The security risk assessment process has become an area of focus for most healthcare organizations over the past several years, because it is the fundamental activity on which the HIPAA security compliance effort is based. It was also established as a requirement of the Meaningful Use program. In Exhibit 23, the results show a decrease in the percentage of organizations that have not performed this critical activity. In 2014, 28% of the participants reported not performing a security risk assessment while the percentage is down to a mere 6% in 2015. This may demonstrate organizations either see the value of or acknowledge the need for performing this activity. This means 94% of the hospitals and health systems are performing the risk assessment at least annually. When asked about the approach taken to perform the risk assessment, organizations indicate a level of inconsistency or confusion about risk assessment scope and regulatory expectations (see Exhibit 24). Some organizations assess the entire enterprise, others only assess applications containing ePHI, while some only look at systems supported by IT.
If the password has been compromised, it could be used by an intruder for that period of time before the password would have to be changed by the end user.

Passwords/Authentication

One of the most fundamental security controls managed by workforce members is the password. Questions were included in the study to determine current practices around minimum password length, frequency of password change, and password complexity. Exhibit 25 shows that most respondents are using 8 or fewer character passwords which is a minor increase from the 2014 results. Organizations appear to be slightly relaxing these password practices instead of strengthening them. It is very easy to crack passwords of this length with tools that are widely available on the internet.

Conversely, we see a positive trend in the frequency of password changes. In the 2014 survey, about 39% of respondents change passwords once every six months or once a year whereas only 24% of organizations change passwords for the same change duration in the 2015 study. An increase in passwords being changed every 90 days went from 44% (2014) to 59% (2015) (see Exhibit 26). If the password has been compromised, it could be used by an intruder for that period of time before the password would have to be changed by the end user.

In 2015 a new question was asked if two-factor authentication (2FA) had been implemented as part of the log in process. As illustrated in Exhibit 27, just over half of the organizations have implemented two-factor authorization (2FA) for remote access. This is a key improvement area due to the increased security risk level in the healthcare industry and the significantly reduced risk a 2FA provides. This is a PCI requirement as well as a HITRUST and CMS requirement.
In your organization, who is responsible for making decisions about cybersecurity risk?

- Chief Executive Officer (CEO)
- Chief Operations Officer (COO)
- Chief Information Officer (CIO)
- Chief Information Security Officer (CISO)
- Executive Cabinet (leadership group including key executive leaders)
- Board
- I don’t know
- Other (please specify)

How has your Board been involved in cybersecurity governance over the past year?

- Received updates on the status of the cybersecurity program
- Made decisions about cybersecurity strategy and/or risk
- Sought to increase their own understanding of cybersecurity risk
- No involvement
- Not sure of involvement
Cybersecurity

As defined by techopedia, “cybersecurity refers to preventative methods used to protect information from being stolen, compromised or attacked. It requires an understanding of potential information threats, such as viruses and other malicious code. Cybersecurity strategies include identity management, risk management and incident management.” The survey introduced several questions related to cybersecurity to determine how organizations are handling this topic and who is responsible for this risk.

Exhibit 28 shows that CIO’s in about 50% of the organizations are responsible for making decisions about cybersecurity. It appears as though the message about the ‘reality’ of cybersecurity risk has reached Executive Management and the Board level in many of the organizations. This is based on how often the Board and Executive Management is informed about the organization’s cybersecurity status. However, the data is somewhat inconclusive as 22% of the respondents were not sure of Board involvement in cybersecurity governance (see Exhibit 29) while 33% did not know how often the Board or Executive Leadership is informed about cybersecurity status (see Exhibit 30).

Although some level of awareness and/or communication is being provided to the Board and Executive Leadership, the development of cybersecurity metrics and/or dashboards is still in its infancy. Only 17% of respondent’s state metrics and/or dashboards exist to assist with this reporting (see Exhibit 31). Finally, from an audit perspective 75% of respondents have not performed an audit of cyber risk governance (see Exhibit 32). If cyber risk is important enough to provide status updates to the Board and Executive Leadership, then why aren’t more organizations performing audits of this area? Could it be that the audit teams are not clear as to how to audit this risk area and/or do they not have the appropriate skills in-house to perform this type of audit?

“ If cyber risk is important enough to provide status updates to the Board and Executive Leadership, then why aren’t more organizations performing audits of this area? ”

Exhibit 30

<table>
<thead>
<tr>
<th>How often is the Board or Executive Leadership informed about the organization’s cybersecurity status?</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Pie chart showing the distribution of responses]:</td>
</tr>
<tr>
<td>- Annually: 11%</td>
</tr>
<tr>
<td>- Semi-annually: 8%</td>
</tr>
<tr>
<td>- Quarterly: 11%</td>
</tr>
<tr>
<td>- Continuously: 25%</td>
</tr>
<tr>
<td>- Never: 8%</td>
</tr>
<tr>
<td>- I don’t know: 8%</td>
</tr>
<tr>
<td>- Other (please specify)</td>
</tr>
</tbody>
</table>

Exhibit 31

<table>
<thead>
<tr>
<th>Have cybersecurity metrics and/or dashboards been established to assist the board and/or executive management with their oversight responsibility?</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Circle chart showing the distribution of responses]:</td>
</tr>
<tr>
<td>- Yes: 17%</td>
</tr>
<tr>
<td>- In development: 17%</td>
</tr>
<tr>
<td>- No: 40%</td>
</tr>
<tr>
<td>- I don’t know: 20%</td>
</tr>
</tbody>
</table>

Exhibit 32

<table>
<thead>
<tr>
<th>Has an audit of cyber risk governance been performed?</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Bar chart showing the distribution of responses]:</td>
</tr>
<tr>
<td>- Yes: 80%</td>
</tr>
<tr>
<td>- No: 20%</td>
</tr>
<tr>
<td>- I don’t know: 0%</td>
</tr>
</tbody>
</table>
Conclusions

The results of the 2015 Healthcare IT Audit and Information Security Study compared to the 2014 results confirm the general perception that information security resources are limited in the healthcare industry and that not all healthcare organizations have implemented fundamental security controls. Although IT audit resources are limited, organizations are starting to recognize the need to have dedicated, certified IT auditors on staff as the data shows this upward trend with an average IT audit staff ratio of 18%. Technology risks need to be considered in the audit risk assessment process and addressed in the audit plan.

We are seeing that organizations are aware of and concerned about the threat of cybersecurity as this type of risk has elevated to Executive Management and the Board where status updates are provided. Despite the level of awareness associated with cybersecurity, the auditing of this type of risk has not been broadly performed. When organizations avoid investments in information security and IT audit expertise, they increase the likelihood that uncontrolled risks in their computing environment will be exploited and their business disrupted.

To determine resource needs, healthcare organizations need to continue to broaden their risk assessment focus beyond baseline compliance risks to include risks associated with IT strategy, third-party services, disaster recovery, mobile devices, information governance, and cybersecurity. Most hospitals and healthcare systems have not yet developed IT governance structures to guide decision-making about risk mitigation and risk acceptance.

There is a trend that security resource needs will continue to increase as more breaches are publicized in the media and the increased focus on Health IT and its impact on patient safety and quality. Executive leadership and Boards are asking about the organization’s IT risk preparedness efforts and being provided status reports. Management needs to have appropriate tools and resources to be able to provide metrics and demonstrate that the organization’s risk is properly managed.

We would like to express our appreciation to the organizations that participated in this study.

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ABOUT AHIA
The Association of Healthcare Internal Auditors (AHIA) is a network of experienced healthcare internal auditing professionals who come together to share tools, knowledge and insight on how to assess and evaluate risk within a complex and dynamic healthcare environment. AHIA is an advocate for the profession, continuing to elevate and champion the strategic importance of healthcare internal auditors with executive management and the Board. If you have a stake in healthcare governance, risk management and internal controls, AHIA is your one-stop resource. Explore our website for more information. If you are not a member, please join our network.