

North Broward Hospital District Board of Commissioners
1601 South Andrews Avenue, Suite 100, Fort Lauderdale, FL 33316

AUDIT COMMITTEE MEETING 2:15 p.m., Wednesday, July 26, 2023

The Audit Committee Meeting of the North Broward Hospital District was held at the Broward Health Sports Medicine Building, 1601 South Andrews Avenue, Suite 100, Fort Lauderdale, FL 33316.

1. NOTICE

Official notice is attached to these minutes, titled EXHIBIT I. Agenda of this meeting is attached to the minutes, titled EXHIBIT II. Supporting documents, if applicable, are attached to these minutes, titled EXHIBIT III. These exhibits are presented for consideration of the Committee.

2. CALL TO ORDER

There being a quorum present, the meeting was called to order by Chair Ray T. Berry at 2:21 p.m.

3. ROLL CALL

Present:

Vacant, External Consultant
William G. Benson, External Consultant
Stacy L. Angier, Commissioner
Ray T. Berry, Chair

Not Present:

Christopher J. Pernicano, Vice Chair

Senior Leadership

Additionally Present:

Paul C. Tanner, Commissioner
Levi G. Williams, Jr., Commissioner
Shane Strum, President, Chief Executive Officer
Alan Whaley, EVP, Chief Operating Officer
Alisa Bert, VP, Interim Chief Financial Officer
Linda Epstein, Corporate General Counsel

4. PUBLIC COMMENTS

Chair Berry opened the floor for public comments, in which there were none.

5. APPROVAL OF MINUTES

5.1. Approval of Audit Committee Meeting Minutes dated February 22, 2023

Without objection, Chair Berry approved the minutes, dated February 22, 2023.

Motion *carried* without dissent.

6. TOPIC OF DISCUSSION

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6.1. Chief Internal Auditor Report (Presenter - Tranae Rey, Supervisor, Financial Audit)

Ms. Rey provided Fiscal Year (FY) 2023 Internal Audit Updates. Noted, that plan includes FY 2022 rollover audits.

- (11) in total.
 - (3) completed
 - Compensation At-Risk Review (FY22) – Issued 10/27/2022
 - CDTC's Donation Process – Issued 1/17/2023
 - Price Transparency Rule – Issued 2/1/2023
 - (6) in process
 - Workforce Terminations – Role Based Security (Fieldwork)
 - Operating Room Charge Reconciliation (Wrap-up)
 - Inventory | Valuation of Medical and Supplies (Fieldwork)
 - Employee and Vendor Badge Access (Fieldwork)
 - Healthcare for the Homeless Grants Review (Wrap-up)
 - Validation of Unit Mapping (Pre-planning)
 - (2) not started
 - Benefits Eligibility
 - Biomed Contract and Implementation

Additionally, Ms. Rey shared a departmental initiative titled *Partners in C.A.R.E.* (Compliance & Audit Resource Engagement), was developed as a means to partner with the organization on all efforts and provide tools for stakeholders to use. Noted, the below initiatives were not part of the Internal Audit Plan.

- System Security Audit Report (SSAR) Continuous Monitoring – 3Q23
- Pager Usage Cost Savings Opportunities – Advisory Memo Issued 5/16/2023

6.2. Internal Audit Department's Fiscal Year 2023 Audit Work Plan (Presenters - Tranae Rey, Supervisor, Financial Audit)

FY 2023 Internal Audit Plan:

Ms. Rey reported the following Fiscal Year (FY) 2023 Internal Audit issue follow-up:

- (11) audits completed (as referenced above).
 - (31) Corrective Action Plans (CAP's) in total.
 - (24 of the 31) Closed; CAP completed & verified by IAD as implemented.
 - (3 of the 31) Implemented; pending IAD verification and testing.

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- (4 of the 31) Open; CAP not implemented.

The department is currently in the process of developing the Fiscal Year (FY) 2024 Internal Audit Work Plan for Board consideration in October 2023. Noted, proposed Fiscal Year (FY) 2024 Internal Audit Work Plan will be scaled back to a nine-month work plan, to allow catch up to the Fiscal Year.

7. **ADJOURNMENT**

There being no further business on the agenda, the Chair adjourned the meeting at 2:32 p.m.

Respectfully submitted,
Commissioner Jonathan K. Hage, Secretary/Treasurer

DRAFT