Minutes of the Audit Committee meeting of the Board of Managers of the Dallas County Hospital District, held Wednesday, April 15th, 2026, scheduled for 10:00 a.m. in the WISH Building Executive Conference Room (02-175) at Parkland Health and via Webex. These minutes do not constitute a certified agenda from the meeting.

I. Attendance and Call to Order

Committee Chair Todd Furniss, JD, noted that a quorum was physically present and called the meeting to order at 10:00 a.m. Committee members Yasmin Simon, JD, Ramon Miguez, PE and Marjorie Petty, JD attended in-person.

Board Member attendees included: Reina Gonzalez, JD and Miriam Sharma, RN.

Staff Present (via Webex and in-person) included:

Amy LaBarge, SVP & Chief Audit Officer
Andrea Claire, Mgr., Internal Audit
Brad Nitschke, Chief Legal Officer
Brett Moran, Chief Health Officer
Donna Richardson, EVP & Chief Nursing Executive
Edmundo Castaneda, EVP & COO
Felicia Miller, EVP & Chief Talent Officer
Fred Cerise, President & Chief Executive Officer
Keri Disney-Story, VP/Clinical Finance
Morgan Simmons, Board Governance Program Manager
Saul Cordero, SVP & Chief Governance and Strategy Officer
Richard Humphrey, EVP & CFO

II. Mission Statement

The Committee Chair began the meeting by stating the mission statement:
Advance Wellness | Relieve Suffering | Develop and Educate

III. Public Comments Regarding Agenda Items

No members of the public registered for comments regarding the agenda items.

IV. Conflicts of Interest

After review of the agenda, the Chair noted a potential conflict of interest regarding the FORVIS-MAZARS contract renewal and recused himself from the discussion.

V. Reports Requiring Deliberation(s) or Approval(s)

A. Forvis Audit Contract (Verbal)

Rick Humphrey presented a recommendation to renew the external audit services contract with FORVIS, which has served as Parkland's auditor since 2017. He outlined FORVIS's deep expertise in Texas public safety-net hospital finance, supplemental payments, and reimbursement structures, and noted that recent partner rotation provided fresh audit scrutiny without changing firms. Audit Committee members discussed the merits of continuity versus competition, procurement requirements for professional services, and concerns about long-term reliance on a single firm.

The Vice Chairwoman, Yasmin Simon, requested a motion to recommend a one-year renewal of the FORVIS contract, with direction that staff issue a request for qualifications (RFQ) for audit services for future consideration. Ramon Miguez motioned. Farida Minner seconded, The motion passed unanimously.

Todd Furniss recused himself from this vote.

B. Revised 2026 Audit Plan

Amy LaBarge discussed adjustments to the internal audit plan driven by leadership transitions, staffing capacity, and increased demand for advisory services. Audit planning is now reviewed semi-annually rather than annually. Advisory work has grown from an anticipated 23% to approximately 43% of audit resources, reflecting a shift toward more consultative, value-added support. Due to staffing constraints, management recommended removing six audits from the current plan, noting these areas are undergoing operational changes and do not present high risk. Approval was requested to amend the audit plan accordingly.

Todd requested a motion to approve the changes to the 2026 Audit Plan. Yasmin Simon motioned. Ramon Miguez seconded. The motion passed unanimously.

C. Open Session Summary to discuss the following topics:

i. Overview of progress on Parkland's 2026 Audit Plan

Amy LaBarge reported that approximately 60% of the approved audit plan remains incomplete and proposed Board deliberation and the potential removal of certain audits due to capacity constraints. The

Committee reviewed audit tracking metrics, including estimated versus actual hours, noting that some completed audits required significantly more effort than planned (e.g., revenue cycle professional billing). Staff explained the audit coding and status conventions, and confirmed no executive session was required for this discussion. The update highlighted transparency in workload tracking and informed adjustments to the remaining audit plan.

ii. DNR, Advance Directives Audit, Report No. 26-09
Internal Audit reviewed compliance with advance directive and DNR processes across inpatient and outpatient settings. Auditors observed registration and nursing practices, assessed patient identification bands, and tested staff knowledge through walkthroughs. The review found inconsistent documentation in Epic, with many patients not asked about advance directives due to limited training and staff discomfort. Management has initiated refresher training for registration staff and nursing, clarified cross-functional responsibilities, and begun process improvements to ensure regulatory compliance and patient safety.

iii. Follow-Up Report Status – Open Session
N/A

VI. Executive Session

At 10:49 a.m., the Committee moved into Executive Session as permitted by the closed meeting exceptions specified on the agenda.

Members of management were excused from the discussion of topics as necessary.

D. Executive Session Summary to discuss following topics:
Tex. Health & Safety Code §§161.032 & 161.0315 and *Tex. Occ. Code* §160.007

i. Moonlighters Audit, Report No. 26-13
Review of moonlighting activities at Parkland Health to assess the effectiveness of controls over key operational and compliance requirements.

ii. Follow-up Report Status – Executive Session

Update on corrective action plans for audits presented in prior executive session Audit Committee meetings.

E. Overview of current internal audit advisory services conducted outside of scheduled risk-based audits.
Tex. Health & Safety Code §§161.032 & 161.0315 and *Tex. Occ. Code* §160.007

F. Discussion regarding report and/or information provided by the Chief Audit Executive and related items on this agenda.
Tex. Health & Safety Code §§161.032 & 161.0315 and *Tex. Occ. Code* §160.007.

G. Consultation with Attorney
Tex. Gov't Code § 551.071.

i. Review of Open Litigation
(See Attached List)

Chair adjourned Executive Session and moved into Open Session at 11:47 am.

The Chair, Todd Furniss, asked for follow-up items from the committee. None were mentioned.

VII. Action Items

A. Committee may take action on any agenda item(s) above.

VIII. Adjourn

With no further business to discuss, the Committee Chair entertained a motion to adjourn the meeting at 11:47 a.m.

SO RECORDED:

Todd Furniss
Todd Furniss (Jun 17, 2026 09:49:33 CDT)
Todd Furniss, JD
Committee Chair

Brad Nitschke
Brad Nitschke (Jun 15, 2026 11:53:40 CDT)
Brad Nitschke, JD
Assistant Secretary

Active Litigation Matters, April 2026

Ongoing Matters:

Construction Cleaning, Inc. v. Dallas County Hospital District
Cause No. CC-24-02035-C, In the County Court at Law No. 4, Dallas County, Texas

Dallas County Hospital District v. Haley Burr, et. al.
Cause No. DC-23-20781, In the 101st District Court, Dallas County, Texas

Dallas County Hospital District v. Shiftwise, Inc., et. al.
Cause No. DC-25-10545, In the 68th Civil District Court, Dallas County, Texas

Dallas County Hospital District v. BARA, a Joint Venture
Cause No. DC-24-01577, In the 192nd District Court, Dallas County, Texas

Alejandrino Lopez v. Dallas County Hospital District d/b/a Parkland Health System d/b/a Parkland Memorial Hospital
Cause No. 4:25-CV-568, In the US District Court, Eastern District of Texas, Sherman Division

Leticia Moreno, Individually and as Representative of the Estate of Juan Valenzuela, Deceased, and as Next Friend of D.V.M., vs. Dallas County Hospital District d/b/a Parkland Health and The University of Texas Southwestern Medical Center
Cause No. DC-24-21234, In the 116th District Court, Dallas County, Texas

Resolving Matters:

US ex rel Chase v. UT Southwestern Medical Center, Parkland Health & Hospital System, et. al.
Cause No. 5:23-cv-00381-JKP, In the US District Court, Western District of Texas, San Antonio Division

Angelica Reyna v. Parkland Health & Hospital System
Cause No. CC-24-08766-C, In the County Court at Law No. 3, Dallas County, Texas

Brandon Norwood v. Dallas County Hospital District
Cause No. 3:23-CV-01490-S, In the US District Court, Northern District of Texas

Alvah Johnson, Michael Pierce and Theodore Bramble v. Dallas County Hospital District
Cause No. 3:23-CV-01574-N, In the US District Court, Northern District of Texas

Resolved Favorably:

Lewis, Shamond v. Dallas County, et al.
Cause No. 3:23-CV-00381-D, In the US District Court, Northern District of Texas, Dallas Division

Hyde, Jason J. v. Dallas County, et al.
Cause No. DC-24-18636, In the 134th District Court, Dallas County, Texas

Paul Aaron French a.k.a. Michael Vega v. Dallas County, et al.
Cause No. 3:22-CV-02702-E, In the US District Court, Northern District of Texas, Dallas Division

Oludele Oladoja v. Dr. Zia Rehman
Cause No. 3:24-CV-02709-K-BN, In the US District Court, Northern District of Texas, Dallas Division

Kiana Johnson v. Dallas County Hospital District
Cause No. CC-24-01307-B, In the County Court at Law No. 2, Dallas County, Texas

Edrise Newton v. Dallas County Hospital District d/b/a Parkland Health & Hospital System
Cause No. 3:24-CV-3008, In the US District Court, Northern District of Texas, Dallas Division

Christopher Jordan Horn v. Kristi Tillery
Cause No. JPC-25-01010-22, In the Justice Court Precinct 2, Place 2 Dallas County, Texas

Giovonni Shelton v. Parkland Health
Cause No. 3:24-CV-2190, In the US District Court, Northern District of Texas, Dallas Division

Teondra L. Sparks v. DCHD d/b/a Parkland Health
Cause No. DC-25-03767, In the 160th District Court, Dallas County, Texas