Minutes of the Audit Committee meeting of the Board of Managers of the Dallas County Hospital District, held Wednesday, October 12, 2022, scheduled for 12:30 p.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

Chair Marjorie Petty, JD, noted that a quorum was physically present and called the meeting to order at 12:30 p.m. Committee members Todd Furniss, JD, and Elizabeth Palacios, MD, attended in-person.

Board of Managers member Reina Gonzalez, JD, also attended.

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

Amy LaBarge, Director Internal Audit
Carrie Berge, VP Pharmacy Services
Denise Pickett, Director of Records & Information Management (in-person)
Donna Richardson, EVP & Chief Nursing Executive
Edmundo Castañeda, EVP Chief Operating Officer
Felicia Miller, EVP Chief Talent Officer
Forrest Stovall, Governance Program Manager (in-person)
Fred Cerise, President & Chief Executive Officer (in-person)
Geoff Camp, VP Operations Support
John Raish, SVP Support Services
Joseph Longo, SVP & Chief Information Officer
Marlin Suell, Chief of Police
Pamela Bryant, SVP Chief Supply Chain Officer
Rick Humphrey, EVP Chief Financial Officer (in-person)
Saul Cordero, Chief Governance Officer (in-person)
Solomon Melesse, Director Nutrition Services
Steve Roth, EVP & Chief Legal Officer (in-person)
Tabitha Lee, VP Finance & Controller
Vic Summers, SVP Internal Audit (in-person)
Vivian Johnson, SVP Clinical Support Services

Other Attendees:
Chris Clark, FORVIS

II. Mission Statement

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 zero conflicts of interest for Board Members present.

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

A. Parkland Health FY22 and PCHP FY21 Statutory Audit Report

Chris Clark presented the Parkland Health FY22 and PCHP FY21 Statutory Audit Report. The audit resulted in an adverse opinion on U.S. GAAP and an unmodified opinion on statutory audit principles. Chris identified the most significant risk areas and key disclosures.

The Committee asked questions and received further information related to the Parkland Health FY22 and PCHP FY21 Statutory Audit Report.

B. Parkland Health FY22 Pre-Audit Report to the Board of Managers

Chris Clark presented the Parkland Health FY22 Pre-Audit Report to the Board of Managers. Chris discusses progress, observations to date, and plans for the system's FY22 end of year audit.

The Committee asked questions and received further information related to the Parkland Health FY22 Pre-Audit Report to the Board of Managers.

C. DCHD Retirement Income Plan Independent Auditor's Report and Financial Statements

Chris Clark presented the DCHD Retirement Income Plan Independent Auditor's Report and Financial Statements. The audit resulted in an unmodified opinion.

The Committee asked questions and received further information related to the DCHD Retirement Income Plan Independent Auditor's Report and Financial Statements.

D. DCHD Supplemental Retirement Plan Independent Auditor's Report and Combined Financial Statements

Chris Clark presented the DCHD Supplemental Retirement Plan Independent Auditor's Report and Combined Financial Statements. The audit resulted in an unmodified opinion.

The Committee asked questions and received further information related to the DCHD Supplemental Retirement Plan Independent Auditor's Report and Combined Financial Statements.

E. Records & Information Management (RIM) Overview

Denise Pickett provided an overview of the RIM Department. She reviewed the upcoming projects and metrics for FY23.

The Committee asked questions and received further information related to the RIM Overview.

F. Approve Fiscal Year 2023 Annual Audit Plan (Action)
Vic Summers presented the FY2023 Annual Audit Plan for approval.

The Committee asked questions and received further information related to the FY23 Annual Audit Plan.

Todd Furniss, JD, motioned to recommend Board approval of the FY2023 Annual Audit Plan. Elizabeth Palacios, MD, seconded the motion. The motion passed unanimously.

G. Open Session Audit Follow-up Summary and Report

H. Audit Report Summary
   a. Cash Monitoring Audit, Report No. 22-12

VI. Executive Session

At 1:44 p.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.

Members of management in executive session attendance included:

Amy LaBarge, Donna Richardson, Edmundo Castañeda, Felicia Miller, Forrest Stovall, Fred Cerise, Rick Humphrey, Saul Cordero, Steve Roth, and Vic Summers

A. Executive Session Audit Follow-up Report

B. Independent Briefing with Audit Committee (Verbal)

The Committee adjourned the executive session at 2:00 p.m.

VII. Adjourn

With no further business to discuss, Chair Marjorie Petty, JD, adjourned the meeting at 2:02 p.m.

SO RECORDED:

Marjorie Petty
Marjorie Petty (Nov 21, 2022 19:15 CST)

Marjorie Petty, JD
Chair

Steven ROth
Steven ROth (Nov 19, 2022 11:35 CST)

Steve Roth, JD, MPH
Assistant Secretary