Minutes of the Audit Committee meeting of the Board of Managers of the Dallas County Hospital District, held Wednesday, October 11, 2023, scheduled for 3:00 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

Committee Chair Todd Furniss, JD, noted that a quorum was physically present and called the meeting to order at 3:00 p.m. Committee members Vincent Hall; Ramon Miguez, PE; and Elizabeth Palacios, MD, attended in-person.

Board Member attendees included: None

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

Amy LaBarge, Director Internal Audit (in-person)
Brad Nitschke, Associate General Counsel
Carolyn Foster, Deputy General Counsel
DeLancey Johnson, SVP Associate Chief Talent Officer
Edmundo Castañeda, EVP Chief Operating Officer (in-person)
Felicia Miller, EVP Chief Talent Officer (in-person)
Forrest Stovall, Governance Program Manager (in-person)
Fred Cerise, President & Chief Executive Officer (in-person)
Gerry Baker, SVP Revenue Cycle
Jared Ginter, VP Institutional Risk Management
Jessica Hernandez, SVP Chief DEI Officer
Kellee Boardingham, Executive Assistant (in-person)
Latoyia Goffney, Director Accounts Payable and Payroll
Melanie Roberts, SVP Chief Compliance & Ethics Officer
Pamela Bryant, SVP Chief Supply Chain Officer (in-person)
Roberto de la Cruz, EVP Chief Clinical Officer
Saul Cordero, SVP Chief Governance & Strategy Officer (in-person)
Stacey Dorsey, SVP Chief Workforce Strategy Officer (in-person)
Stephanie Speights, SVP Talent Management Development
Vic Summers, SVP Internal Audit (in-person)
Vivian Johnson, SVP Clinical Services

Additional Attendees:
Chris Clark, FORVIS
Andrea Sartin, 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 FY23 Pre-Audit Report to the Board of Managers

Chris Clark provided the FY23 Pre-Audit Report to the Board of Managers. He noted the adverse opinion on GAAP but the clean opinion on statutory reporting procedures, which is standard procedure. Next, he reviewed Risk Areas & Key Disclosures, the Engagement Team, as well as the anticipated timeline for the remainder of the audit.

The Committee asked questions and received additional information related to the FY23 Pre-Audit Report to the Board of Managers.

B. PCHP 2022 Statutory Audit Report

Chris Clark provided the PCHP 2022 Statutory Audit Report.

The Committee asked questions and received additional information related to the PCHP 2022 Statutory Audit Report.

C. Fiscal Year 2023 Audit Plan Update

Vic Summers presented the Fiscal Year 2023 Audit Plan Update. He reviewed each audit and provided a status update.

The Committee asked questions and received further information related to the Fiscal Year 2023 Audit Plan Update.

D. Fiscal Year 2024 Audit Plan

Vic Summers presented the Fiscal Year 2024 Audit Plan. He reviewed the planned audits for FY24 as well as the expected timelines. Next, Vic presented the FY24 Audit Cycles as possible changes to the current audit cycle.

The Committee asked questions and received further information related to the Fiscal Year 2024 Audit Plan. The Committee requested management bring back a proposed Audit Cycle plan.

E. Open Session Audit Follow-up Reports

Vic Summers presented the Open Session Audit Follow-up Reports. He noted one audit was closed since the last Audit meeting and there are no negative indicators on the report.

The Committee asked questions and received further information related to the Open Session Audit Follow-up Reports.

F. Audit Report Summary
Vic Summers presented the Audit Report Summary.

i. Chargemaster Audit, Report No. 23-03
Vic Summers reviewed Report No. 23-03. He discussed the findings of the audit and the issues identified.

The Committee asked questions and received additional information related to the findings of Report No. 23-03.

ii. Remote Clocking Audit, Report No. 23-13
Vic Summers reviewed Report No. 23-13. He discussed the findings of the audit and the issues identified.

The Committee asked questions and received additional information related to the findings of Report No. 23-13.

VI. Executive Session

At 3:58 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, Brad Nitschke, Carolyn Foster, Edmundo Castañeda, Felicia Miller, Forrest Stovall, Fred Cerise, Jessica Hernandez, Kellee Boardingham, Latoyia Goffney, Melanie Roberts, Pamela Bryant, Roberto de la Cruz, Saul Cordero, Stacy Dorsey, Steve Roth, and Vic Summers

A. Executive Session Audit Follow-up Reports

B. Contract Labor Audit, Report No. 23-04

C. Consultation with Attorney Regarding:

i. Status of litigation, claims, and settlements

D. Independent Briefing with Audit Committee (Verbal)

The Committee adjourned the executive session at 4:37 p.m.

VII. Adjourn

With no further business to discuss, the Committee Chair entertained a motion to adjourn the meeting at 4:38 p.m.

Ramon Miguez, PE, motioned to adjourn the meeting. Vincent Hall seconded the motion. The motion passed unanimously.

SO RECORDED:

Todd Furniss
Todd Furniss (Dec 20, 2023 09:34 CST)

Todd Furniss, JD
Committee Chair

Steven Roth
Steven Roth (Nov 18, 2023 11:55 CST)

Steve Roth, JD, MPH
Assistant Secretary