Minutes of the Audit Committee meeting of the Board of Managers of the Dallas County Hospital District, held Tuesday, January 23, 2024, scheduled for 1:00 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 1:01p.m. Committee members Vincent Hall; Ramon Miguez, PE; and Elizabeth Palacios, MD, attended in-person.

Board Member attendees included: Chair Marjorie Petty, JD; Byron Cryer, MD; and Reina Gonzalez, JD, (via Webex).

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

Amy LaBarge, Director Internal Audit
Brad Nitschke, Associate General Counsel
Carrie Berge, VP Pharmacy Services
Donna Richardson, EVP Chief Nursing Executive
Edmundo Castañeda, EVP Chief Operating Officer
Felicia Miller, EVP Chief Talent Officer
Forrest Stovall, Governance Program Manager
Fred Cerise, President & Chief Executive Officer
Jessica Hernandez, SVP Chief DEI Officer
Jill Hassmann, VP Foundation Operations
Joseph Longo, SVP Chief Information Officer
Kellee Boardingham, Executive Assistant
Margaret Palmer, VP Professional Medical Affairs (via Webex)
Marsha Beasley, VP Foundation Finance
Melanie Roberts, SVP Chief Compliance & Ethics Officer
Michael Horne, President & CEO Parkland Health Foundation
Pamela Bryant, SVP Chief Supply Chain Office
Pat Jones, VP Correctional Health Services
Rick Humphrey, EVP Chief Financial Officer
Roberto de la Cruz, EVP Chief Clinical Officer
Saul Cordero, SVP Chief Governance & Strategy Officer
Stacy Dorsey, SVP Chief Workforce Strategy Officer
Steven Roth, EVP Chief Legal Officer
Tabitha Lee, VP Finance
Vic Summers, SVP Internal Audit
Vivian Johnson, SVP Clinical Services

Additional Attendees:
Chris Clark, FORVIS

Abbey Tonne, FORVIS
Lori Orta, Lori K. Orta, PC (via Webex)
Neal Choate, Lori K. Orta, PC

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's Foundation Financial Statements and Independent Auditor's Report, Fiscal Year 2023

Lori Orta presented the Parkland Foundation Audit Report. She reported an overall clean, unmodified opinion. Lori also shared there were no difficulties in performing the audit, no disagreements with management, no "second opinion" shopping, and no audit adjustments made. Next, Lori reviewed the Financial Statements and noted material changes from the previous fiscal year.

The Committee asked questions and received additional information related to Parkland's Foundation Financial Statements and Independent Auditor's Report, Fiscal Year 2023.

B. DCHD Financial Statement Audit, Fiscal Year 2023

Chris Clark reviewed the 2023 DCHD Financial Statement Audit. He presented an overall clean, unmodified opinion. He also reported no material weaknesses or deficiencies in internal controls. He reviewed the Audit Risk Areas & Key Disclosures then reviewed the Financial Statements and Financial Statement Adjustments. Lastly, he presented key metrics and benchmarks compared to similar organizations.

The Committee asked questions and received additional information related to the DCHD Financial Statement Audit, Fiscal Year 2023.

C. Audit Report Summary

Vic Summers presented the Audit Report Summary. He reviewed each open audit and identified areas of improvement.

The Committee asked questions and received additional information related to the Audit Report Summary.

D. Fiscal Year 2024 Audit Plan Update
Vic Summers presented the Fiscal Year 2024 Audit Plan Update. He added justification for audit items.

The Committee asked questions and received additional information related to the Fiscal Year 2024 Audit Plan Update.

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.

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

F. Internal Audit Services Assessment
Management reviewed the expected timeline for the upcoming Internal Audit Services Assessment.

The Committee asked questions and received further information related to the Internal Audit Services Assessment.

VI. Executive Session

At 2:14 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, Donna Richardson, Edmundo Castañeda, Felicia Miller, Forrest Stovall, Fred Cerise, Jessica Hernandez, Joe Longo, Kellee Boardingham, Margaret Palmer, Melanie Roberts, Pamela Bryant, Pat Jones, Rick Humphrey, Roberto de la Cruz, Saul Cordero, Stacy Dorsey, Steven Roth, Tabitha Lee, and Vic Summers

A. Contract Labor Update (Verbal) [§§551.071]

B. Audit Report Summary [§§161.032]

C. Executive Session Audit Follow-up Reports [§§161.032]

D. Independent Briefing with Audit Committee Verbal (Compliance matters, personnel review, etc.) [§§161.032; §§551.074]

Chair adjourned Executive Session and moved into Open Session at 2:36 pm.

VII. Adjourn

With no further business to discuss, the Committee Chair entertained a motion to adjourn the meeting at 2:37 p.m.

Ramon Miguez, PE, motioned to adjourn the meeting. Elizabeth Palacios, MD, seconded the motion. The motion passed unanimously.

SO RECORDED:

Todd Furniss
Todd Furniss (Mar 25, 2024 09:42 CDT)
Todd Furniss, JD
Committee Chair

Steven J Roth
Steven J Roth (Mar 25, 2024 12:52 CDT)
Steven Roth, JD, MPH
Assistant Secretary