

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

AUDIT COMMITTEE MEETING
Immediately following the Quality Assessment and Oversight Committee Meeting
Wednesday, January 31, 2024

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 2:14 p.m.

3. ROLL CALL

Present:

- Vacant, External Consultant
- Bill G. Benson, External Consultant
- Stacy L. Angier, Commissioner
- Christopher J. Pernicano, Vice Chair
- Ray T. Berry, Chair

*Senior Leadership
Additionally Present:*

- Levi G. Williams, Jr., Commissioner
- Nancy W. Stamper, 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 November 29, 2023

Without objection, Chair Berry approved the minutes, dated November 29, 2023.

Motion *carried* without dissent.

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

6. TOPIC OF DISCUSSION

6.1. Internal Auditor Report (Presenters - Keith Ruiz, Interim Internal Audit Director, KPMG LLP)

Mr. Ruiz reported the following:

Corrective Action Plans (CAPs) (1):	
Audit Name	Conclusion
Price Transparency Rule	Issued 2/1/2023; Two findings noted.

Audits Completed (2):	
Audit Name	Conclusion
Operating Room Charge Reconciliation	Issued 1/10/2024; One finding noted.
Badge Access Vendor/Employee	In final review; Four findings noted.

FY'24 INTERNAL AUDIT PLANNING (7)	
Planned Audit / Purpose	Planned Audit Timing
Infor ERP Process Controls Assessment Current-state assessment over the suitability of key application / business controls configured within Infor application to support the processing of Human Capital Management (HCM), Payroll, Accounting, and Treasury transactions.	March / April 2024
Contract Management Audit Process audit of the contracting process from initiation to execution considering policy and procedures, reviewer responsibilities, legal review, and degree of standardization within the contracting process to assess governance over terms, conditions, pricing, and other obligations in the agreement.	February / March 2024
Physician Contract Audit & Process Review Audit of physician contracts to review performance considering levels of compensation paid compared to expected payments based on contractual arrangements, as well as the overall reasonability of compensation paid compared to physician productivity and other industry benchmarks.	February 2024
Charge Capture & Billing Compliance Review Process audit to ensure that appropriate baseline procedures have been identified for the	March 2024

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

FY'24 INTERNAL AUDIT PLANNING (7)	
Planned Audit / Purpose	Planned Audit Timing
timely recording of charges for services and supplies and charged in accordance with regulatory, payor specific or organizational requirements. This review will take into account upcoming charge capture-related improvement initiatives, and assess the suitability of billing compliance activities consider leading practices. Note that we will apply a risk-based approach to select areas of focus.	
Procure to Pay (PTP) Process Audit Comprehensive process audit beginning from the initial requisition of goods or services, through the purchasing, receipt, invoice processing and approval for final payment to disbursement. The audit aims to assess the overall efficiency, effectiveness, and suitability of process controls (considering separation of responsibilities) within each stage of the process.	TBD –Planning Ongoing
Hospital Unit Mapping Verify hospital units (floors) are properly identified and mapped for accurate and complete reporting of infection data to the National Safety Healthcare Network (NHSN), in compliance with regulatory guidelines.	TBD –Planning Ongoing
Cybersecurity Assessment Assessment to evaluate system-wide security policies, procedures, and controls related to system availability, incident response readiness, disaster recovery, data protection, and governance.	February / March 2024

For further detail, related slides are available within the January 2024 Audit Committee Meeting book on the Board of Commissioners’ web page.

7. **ADJOURNMENT**

There being no further business on the agenda, the Chair adjourned the meeting at 2:53 p.m.

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