

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

**AUDIT COMMITTEE MEETING
2:00 p.m., Wednesday, July 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 OF MEETING**
2. **CALL TO ORDER**

There being a quorum present, the meeting was called to order by Chair Ray T. Berry at 2:08 p.m.

3. **ROLL CALL**

Present:

Nancy W. Stamper, Commissioner - Substitute
Stacy L. Angier, Commissioner
Ray T. Berry, Chair

Not Present:

Christopher J. Pernicano, Vice Chair
William G. Benson, External Consultant

Senior Leadership

Additionally Present:

Paul C. Tanner, Commissioner
Jonathan K. Hage, 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 **April 24, 2024**

Without objection, Chair Berry approved the minutes, dated **April 24, 2024**

Motion *carried* without dissent.

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6. TOPIC OF DISCUSSION

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

Mr. Ruiz reported on the FY 2024 Internal Audit Updates and the Proposed FY 2025 Internal Audit Plan.

- **Completed Audits**
 - Hospital Unit Mapping – Issued 5.31.2024
 - Physician Contract Operations Audit – Reviewed 6.19.2024 - Issued TBD
 - Physician Compensation Process Review – Reviewed 6.13.2024 - Issued TBD
- **Incomplete FY24 Audits**
 - Charge Capture & Billing Compliance Audit – Deferred to FY25 audit plan due to significant process changes resulting from the Epic implementation planned for Q2 FY25.
 - Contract Management Audit – Deferred to FY25 audit plan due to development / implementations delay pushing release to Q1/Q2 FY25.
 - Procure to Pay Process Audit – Reporting Phase
 - Cyber Maturity Assessment – Reporting Phase
- **Proposed FY 2025 Internal Audit Plan**
 - Cybersecurity Assessment Follow-Up Audit
 - Epic Pre-Implementation Readiness Assessment
 - Clinical Quality Measure (CQM) Monitoring and Governance Audit
 - Accounts Payable Audit
 - Talent Acquisition and Recruiting Process Audit
 - Employee Onboarding and Offboarding Compliance Audit
 - Charge Capture & Billing Compliance Audit (Carryover from FY24)
 - Contract Management Process Audit (Carryover from FY24).

6.2. Approval of Internal Audit Department's Fiscal Year 2025 Internal Audit Plan (Presenters - Keith Ruiz, Interim Internal Audit Director, KPMG LLP)

MOTION It was *moved* by Commissioner Stamper, *seconded* by Commissioner Angier, that:

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The Audit Committee recommend that the Board of Commissioners of the North Broward Hospital District approve the Internal Audit Department's Fiscal Year 2025 Internal Audit Plan, as presented.

Motion *carried* unanimously

7. **ADJOURNMENT**

There being no further business on the agenda, the Chair adjourned the meeting at 2:29 p.m.

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

APPROVED