

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

AUDIT COMMITTEE MEETING
Immediately following Pension and Investment Committee Meeting
Wednesday, November 29, 2023

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 2:45 p.m.

3. **ROLL CALL**

Present:

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

Senior Leadership

Additionally Present:

Paul C. Tanner, Commissioner
Jonathan K. Hage, Commissioner
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.

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5. APPROVAL OF MINUTES

5.1. Approval of Audit Committee Meeting Minutes dated October 25, 2023

Without objection, Chair Berry approved the minutes, dated October 25, 2023.

Motion *carried* without dissent.

6. TOPIC OF DISCUSSION

6.1. Introduction of Keith Ruiz, KPMG LLP Accounting (Presenter - Keith Ruiz, Interim Internal Audit Director, KPMG LLP)

Mr. Ruiz introduced himself to the Committee and shared an overview of his career. It was further noted that the District has engaged KPMG to provide Internal Audit services.

It was noted that KPMG recently completed an exercise to analyze, classify, and prioritize risks facing the system. The risk assessment considered previously identified risks, prior completed audits, and healthcare-specific industry risks to identify critical or emerging areas which should be considered for the proposed FY2024 Internal Audit plan.

6.2. Internal Auditor Report (Presenter - Keith Ruiz, Interim Internal Audit Director, KPMG LLP)

Mr. Ruiz reported the following FY23 Internal Audit Plan results:

| Audits Completed (6): | | |
|------------------------------|--|---------------------------------------|
| | Audit Name | Conclusion |
| 1 | CDTC's Donation Process | Issued 1/17/2023; No findings noted. |
| 2 | Price Transparency Rule | Issued 2/1/2023; Two findings noted. |
| 3 | Annual Inventory - Valuation of Medical and Supplies | Issued 7/31/2023; No findings noted. |
| 4 | Healthcare for the Homeless | Issued 9/1/2023; No findings noted. |
| 5 | Operating Room Charge Reconciliation | In final review; One finding noted. |
| 6 | Badge Access Vendor/Employee | In final review; Four findings noted. |

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- 6.3. Approval of the Internal Audit Department’s Fiscal Year 2024 Audit Work Plan (Presenter - Keith Ruiz, Interim Internal Audit Director, KPMG LLP)

MOTION It was *moved* by Commissioner Pernicano, *seconded* by Mr. Benson, that:

The Audit Committee recommend that the Board of Commissioners of the North Broward Hospital District approve the Internal Audit Department’s Fiscal Year 2024 Audit Work Plan, as presented.

Motion *carried* unanimously.

For further detail, related slides are available within the November 2023 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 3:10 p.m.

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

