

CALL TO ORDER

Sally Hernandez-Piñero

- Adoption of Minutes February 5, 2024
- Executive Session

Sally Hernandez-Piñero

ACTION ITEMS

- **Resolution** **David Guzman/James Linhart**
Authorizing the New York City Health and Hospitals Corporation (the “System”) to execute an agreement with KPMG LLC for the provision of audit services on behalf of the System, including its subsidiaries, for an initial period beginning June 2024 through the end of the CY 2027 Audit period for an amount not to exceed \$5,566,000 over the full term. The System will have the right to terminate the agreement without cause with 30 days’ notice.
Vendex: Approved
EEO: Pending
- **Resolution** **Catherine Patsos**
Approving the designation of Sofia Khalid, Executive Compliance and Privacy Officer, as the New York City Health and Hospitals Corporation (the “System”) Record Management Officer (the “RMO”), as that term is defined under New York State Education Department regulations found at 8 NYCRR § 185.1(a), to coordinate the development of and oversee the System’s records management program in accordance with the requirements set forth under Article 57-A of the New York State Arts and Cultural Affairs Law and the implementing regulations thereof.
Vendex: NA
EEO: NA

INFORMATION ITEMS

- **Internal Audits Update** **Joseph O’keefe**
- **Compliance Update** **Catherine Patsos**

OLD BUSINESS

NEW BUSINESS

ADJOURNMENT



AUDIT COMMITTEE TALKING POINTS – February 05, 2024

As Reported by: José Pagán

Committee Members Present: Mr. José Pagán, Dr. Machelles Allen representing Dr. Katz, and Freda Wang

The meeting was called to order by Mr. José Pagán at 11:18 A.M.

Mr. José Pagán noted for the record that Dr. Machelles Allen is representing Dr. Katz in a voting capacity and that committee members Anita Kawatra and Ms. Sally Hernandez-Piñero are participating virtually in a listening capacity only.

Mr. José Pagán asked for a motion to adopt the minutes of the Audit Committee meeting held on December 4, 2023. A motion was made and duly seconded with all in favor to adopt the minutes.

Mr. José Pagán proposed a motion to convene an executive session to discuss confidential and privileged matters that may be related to anticipated or actual litigation. A motion was made and seconded with all in favor.

The Committee reconvened in an open session at 11:26 A.M.

Mr. Jose Pagán called on Joseph O’Keefe to provide an update on Internal Audits.

Mr. Joseph O’Keefe presented an Audit update the first 2 items he addressed were the External Audits being performed by the Comptroller’s Office both for mental health services, which have been ongoing for a while. They are both having the same issues which is access to PHI. He mentioned that there are 14 Audits planned for FY-2024 so far, they have completed 5 audits, 6 in progress, and 3 not started.

The next item he presented was the System-Wide Review of Nurse Hiring Audit which is completed. The report should be issued shortly. He went on to mention the Patient Valuables Audit performed at Kings County he is working

to implement an automated systems for tracking patients valuables.

The last item he presented was the Auxiliary Audits. They are still ongoing and are coming close to the endpoint. Some of these audits are waiting for the Accounting firm to receive information from the individual Auxiliaries so the audits can be completed.

Freda Wang asked about the patient valuables that could be improved and updated.

Mr. Joseph O'Keefe responded that he has been working with various IT and local staff to try to update the process. Much of it is done manually in which makes tracking difficult. They are trying to automate the process to more easily locate patient belongings.

Freda asked is this a systemwide solution? Is everyone working together?

Mr. Joseph O'Keefe responded yes, it is a systemwide solution and he is working with IT and others to find a solution. The difficulty of tracking patients valuable is a commonality systemwide. We are working with EPIC to implement a systemwide solution.

Dr. Machelles Allen asked when can we find out the specifics of tracking people's belongings, their phones, and the things that tend to get lost? Is there a specific system that is being put in place? When does that get fed back?

Mr. Joseph O'Keefe responded some of it is being tracked but the patient has to file with the City if they lost something to get paid back. The health system does not handle that. We are looking at getting reports from the City that would show us exactly what complaints are being made because we do not always know if a patient filed a complaint.

Dr. Machelles Allen asked do we know a return rate?

Mr. Joseph O'Keefe responded he was not sure. He mentioned that hospital police might know certain aspects of it but he has never seen a report that reflects on missing items.

Dr. Machelles Allen mentioned we do not want to get audited year after year for the same problem. How do we know we have improved?

Freda Wang asked is there a financial impact?

Mr. Joseph O'Keefe responded that is what we are trying to determine. The system does not get a report back from the City on exact claims that are paid. So, we have no idea if a patient makes a claim from the City and whether that claim gets paid or not. We do not know the actual loss in the system as a whole, it is a loss to the City.

Dr. Machelles Allen commented we know what we are doing, but we do not get feedback from the City in terms of the patient's claim being satisfied or not. I think this is an internal discussion for us to take to another venue.

Freda Wang asked Joseph if there were findings he had summarized in the completed audits

Mr. Joseph O'Keefe responded that the findings are on the final report. They should have received some of the reports in an email this week, and that the nurse hiring audit should be going out next week.

Mr. José Pagán called on Catherine Patsos to give an update on compliance.

Ms. Catherine Patsos presented a Compliance update the first item she discussed was the fiscal year 2025 risk assessment. She mentioned her office has reviewed the oversight agency, guidance, and their work plan to find out what they are looking for, she is also looking at previous audits that were done by oversight agencies to see where we might still have some vulnerability . The OCC in conjunction with Internal Audits has prepared the draft FY-2025 risk assessment to present to the Enterprise Risk and Compliance Committee later this month.

Ms. Catherine Patsos also reported the Coalfire 2024 risk analysis has begun they are doing document production interviews for the acute care facilities this month and the neighborhood health clinics will begin in March. They are developing a policy management system. Compliance and EITS are working together to allow us to draft and revise new and existing policies and procedures throughout the system. This will automate the review and approval process as well as the distribution of the policies to the intended audience, they are working right now on the operating procedure portion of it, but it will be expanded to include other resource documents like guidance and administrative material tip

sheet.

Ms. Catherine Patsos meets every year with the program and facility CEOs to bring them up to date on what is happening in Compliance as well as review their Coalfire Compliance and Risk Reports and any kind of upcoming operating procedures that are new or revised. She also talks to them about what has been happening in the OCC, including the policy management system, the workforce member compliance survey, and the risk assessment that they all participated in. She also reviews the Compliance and HIPAA training completion rates.

Ms. Catherine Patsos also reported that this year the Medicaid Inspector General increased Compliance and HIPAA training modules into three parts, the HIPAA training is now a standalone module in which all members are currently enrolled and The Compliance training has been split into 2 modules, which are being uploaded to HR's training platform. The first module is on Fraud Waste Abuse and Payor Requirement Annual training and the second module is on Code of Conduct and Disciplinary Standards Annual Training. The overall system completion rate in 2023 is 88% compared to 85% in 2022.

She conducted a workforce member compliance survey in December last year. Some of the high-level findings are that there was an increase in the percentage of respondents who knew how to contact the Office of Corporate Compliance and their Compliance Officers as of last year the supervisors and managers are likely the 1st point of contact that staff would bring compliance issues to. Most of the respondents thought the training provided them with guidance appropriately, and that they did recall key lessons from the training and more than half of them would like to see more electronic communications from the Office of Compliance, which she will be doing.

Ms. Catherine Patsos presented the Compliance Report Metrics in the past 2 years on the compliance issues have been about the same 302 and 305. Her next slide shows the time it has taken them to resolve the compliance cases, which has reduced dramatically over the past 3 years.

Freda Wang asked what do you think attributed to that?

Ms. Catherine Patsos responded that being more efficient in streamlining cases and making sure that they get directed to the appropriate place if they're not compliance issues and also

Freda Wang asked it's not so much the nature of the case?

Ms. Catherine Patsos responded she thinks the nature of the case is pretty steady, except that the privacy cases have increased quite a bit. She presented us with the Privacy Report Metric she reported the increase in privacy cases. They discovered different ways of identifying inappropriate access to patient records through various means including patient privacy monitoring tools that they use.

Freda Wang asked Catherine are you saying that the increase in the privacy issues.

Ms. Catherine Patsos responded we have been able to identify more cases when there has been inappropriate access to patients.

Freda Wang asked maybe not that there is more incidents but that you are able to identify them more.

Ms. Catherine Patsos responded Yes, we are able to identify them more.

Her final slide was the Privacy Report Metrics which we have reduced the number of days it takes to resolve the privacy cases as well.

Freda asked Catherine is it more that we are identifying them or do you think there is a training issue or a procedure process.

Ms. Catherine Patsos responded folks did a lot of focus training on HIPAA privacy and held in on some key areas where we have found inappropriate access and tried to address it more directly. To try to bring those cases down and also, she thinks that doing the HIPAA training separately where we can focus more on some of the HIPAA requirements and do's and don'ts and examples, is going to hopefully reduce the incidence of privacy cases.

Mr. José Pagán asked are you implementing a new platform so that if I know I have to review a policy by a certain date it would prompt me.

Ms. Catherine Patsos responded yes you would be prompted the tool will have the review cadence included in it so that you will be reminded when you have to review your policies and when it is due.

Mr. José Pagán asked right now the system we have is more static?

Ms. Catherine Patsos responded it is manual. We have operating procedures that are very old and need revision and updating, so I am hoping that this tool will facilitate that and make it easier for policy owners to update their policies and it will be searchable across the whole spectrum.

Freda Wang asked is there a regular timetable for policies that should be reviewed?

Ms. Catherine Patsos responded yes it should be reviewed 1 -3-years max.

Mr. José Pagán asked if there are any old or new business to be discussed, hearing none the meeting was adjourn at 11:45 AM.

RESOLUTION

Authorizing the New York City Health and Hospitals Corporation (the “System”) to execute an agreement with KPMG LLC for the provision of audit services on behalf of the System, including its subsidiaries, for an initial period beginning June 2024 through the end of the CY 2027 Audit period for an amount not to exceed \$5,566,000 over the full term. The System will have the right to terminate the agreement without cause with 30 days’ notice.

RESOLUTION

WHEREAS, Audit vendors provide services that support the System by ensuring compliance with the Public Authorities Accountability Act and the NYC Health + Hospitals corporate bylaws; and

WHEREAS, the System has identified a need for an independent CPA firm to conduct audit certifications and attestations for it and its subsidiaries (NYC Health + Hospitals, MetroPlus, HHC Insurance, HHC ACO, NY Community IPA, MetroPlus OneX, and Gotham Health FQHC); and

WHEREAS, currently the System has been utilizing Grant Thornton to provide Audit services; and

WHEREAS, the System conducted an open and competitive RFP process under the supervision, and with the assistance, of Supply Chain to identify additional vendors, in which eight firms attended a pre-proposal conference and six subsequently submitted proposals; and

WHEREAS, of the six proposals submitted, the vendor who received the highest ratings has been selected for award; and

WHEREAS, the Office of the Corporate Comptroller will be responsible for the management of the proposed contract.

NOW THEREFORE, be it

RESOLVED, New York City Health and Hospitals Corporation (the “System”) to execute an agreement with KPMG LLC for the provision of audit services on behalf of the System, including its subsidiaries, for an initial period beginning June 2024 through the end of the CY 2027 Audit period for an amount not to exceed \$5,566,000 over the full term. The System will have the right to terminate the agreement without cause with 30 days’ notice.

**EXECUTIVE SUMMARY
AUDIT SERVICES
AGREEMENT WITH
KPMG LLC**

OVERVIEW: The purpose of this agreement is to provide Audit services to select a qualified independent certified public accounting firm to conduct audits of the System's financial statements.

PROCUREMENT: The System conducted an open and competitive Request for Proposals ("RFP") to select a vendor to provide Audit services to the System for a term of four years. The RFP was sent directly to forty-one prospective vendors who were on the NYC Comptroller's prequalified list of auditors, and eight prospective vendors attended a pre-proposal conference. A total of six firms submitted proposals and, of the proposals submitted, the Evaluation Committee selected the top-rated proposer to provide Audit services to the System.


COSTS: The total not-to-exceed cost for the proposed contract over its full, potential term beginning June 2024 through the end of the CY 2027 Audit period is not to exceed \$5,566,000.

MWBE: An overall MWBE utilization goal of 25% has been established and accepted by the selected vendor through the use of a subcontractor.

To: Colicia Hercules
Chief of Staff, Office of the Chair

From: Georgia Tsismenakis
Associate Counsel
Office of Legal Affairs

**Tsismenakis,
Georgia**

 Digitally signed by Tsismenakis,
Georgia
Date: 2024.04.26 11:54:56
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Re: Vendor Responsibility, EEO and MWBE Status for Board Review of Contract

Contract: RFP No. 2759 Audit Services

Date: April 26, 2024

The below chart indicates the vendor's status as to vendor responsibility, EEO and MWBE:

<u>Vendor</u>	<u>Vendor Responsibility</u>	<u>EEO</u>	<u>MWBE</u>
KPMG LLC	Approved	Pending	25%

The above status is consistent and appropriate with the applicable laws, regulations, and operating procedures to allow the Board of Directors to approve this contract.

Auditing Services - KPMG LLC

Audit Committee Meeting
May 6, 2024

David Guzman, Corporate Comptroller
James L. Linhart, Deputy Corporate Comptroller

- Authorizing the New York City Health and Hospitals Corporation (the “System”) to execute an agreement with KPMG LLC for the provision of audit services on behalf of the System, including its subsidiaries, for an initial period beginning June 2024 through the end of the CY 2027 Audit period for an amount not to exceed \$5,566,000 over the full term.

- Annual financial statements must be audited by an independent CPA firm, as required by the PAAA (Public Authorities Accountability Act) and the NYC Health + Hospitals corporate bylaws.
- Federal and state agencies require audit certification/attestation of some of the cost reports that are filed.
- Grant Thornton is the incumbent vendor. Their most recent contract expired in 2021 and had a contract value of \$3,871,500.
 - An extension was signed in 2021 and expires when all audits covering fiscal year end and calendar year end 2023 have been completed (on or around the issuance of the financials for one of our subsidiaries CY23 financials - March/April 2024). The extension contract value was \$2,019,500.

Entities within Scope

- For Audits and Financial Statements:
 - NYC Health + Hospitals
 - MetroPlus
 - HHC Insurance
 - HHC ACO
 - NY Community IPA (FY25-27)
 - MetroPlus OneX (CY26-27)

- For Tax Return Prep and State Charities reporting:
 - Gotham Health FQHC

RFP Criteria

➤ Minimum criteria:

- Listed on the NYC Comptroller's Pre-Qualified CPA listing
- Be registered with the New York State Department of State to do business in the State
- Licensed and active in public accounting for at least nine (9) years;
- At least five (5) years of successful experience auditing the revenues, expenditures, and programs of state or local governments and health systems with revenues and expenditures over \$1.0 billion
- MWBE status, Utilization Plan, or Waiver Request

➤ Substantive Criteria

- 40% Experience applying GAAP principles to audits and related services to local governmental units, health and hospital systems, and insurance (HMO's and other insurance types).
- 20% Cost
- 10% Expertise in Federal and NY State reimbursement methodologies and regulations
- 10% Experience with public bond offerings and related requirements of underwriters and attorneys
- 10% Depth of tax consulting division
- 10% MWBE utilization

Evaluation Committee:

- Members of the financial audits, financials, and reimbursements teams
- Members of the Office of Legal Affairs
- Members of the internal audits team
- Finance officers from facilities and subsidiaries

Overview of Procurement

- 11/14/23: Application to issue request for proposals approved by CRC
- 02/20/24: RFP Posted on City Record, sent directly to 41 vendors
- 02/26/24: Pre-proposal conference held, 8 vendors attended
- 03/13/24: Proposals due, 6 proposals received
- 04/01/24: Evaluation committee submitted final scores.
- 04/04/24: Second round of scoring resulting in the selection of KPMG LLC

Auditor Independence

- KPMG has done, and continues to do, some consulting/advisory work within our System
- In accordance with various professional auditing standards, including AICPA and GAO, KPMG must perform an analysis and determine that none of its advisory work would compromise its independence as our auditor
- KPMG has completed an initial independence analysis at our request, which we have reviewed carefully, and which determined that they do not have any advisory work with H+H that would impair KPMG's independence as our auditor
- In addition, KPMG will complete a full independence and risk clearance process if they are approved for the auditor work
- We will work closely with our counsel and KPMG to ensure that independence issues are fully analyzed and that appropriate safeguards, if any, are implemented before finalizing a contract with KPMG

MWBE Goal Setting

M/WBE Vendor	SOW	Ethnicity/Gender	Total %
Katigbak CPA PLLC	Audit Support	Asian/Female	25%

Audit Committee Request

- Authorizing the New York City Health and Hospitals Corporation (the “System”) to execute an agreement with KPMG LLC for the provision of audit services on behalf of the System, including its subsidiaries, for an initial period beginning June 2024 through the end of the CY 2027 Audit period for an amount not to exceed \$5,566,000 over the full term.

RESOLUTION

Approving the designation of Sofia Khalid, Executive Compliance and Privacy Officer, as the New York City Health and Hospitals Corporation (the “**System**”) Record Management Officer (the “**RMO**”), as that term is defined under New York State Education Department regulations found at 8 NYCRR § 185.1(a), to coordinate the development of and oversee the System’s records management program in accordance with the requirements set forth under Article 57-A of the New York State Arts and Cultural Affairs Law and the implementing regulations thereof.

WHEREAS, § 57.19 of Article 57-A of the New York State Arts and Cultural Affairs Law (Local Government Records Law), and its implementing regulation found at 8 NYCRR § 185.2(a)(1), require the governing body of each local government to designate a RMO who will be responsible for developing and coordinating the local government’s records management program; and

WHEREAS, the System, as a public benefit corporation created under the laws of the State of New York, meets the definition of a local government under New York State Arts and Cultural Affairs Law § 57.17(1); and

WHEREAS, Karyn Wilkinson, former Deputy Corporate Compliance Officer within the System’s Office of Corporate Compliance (the “**OCC**”) and former RMO of the System, separated from the System on April 5, 2024; and

WHEREAS, Ms. Wilkinson’s departure from the System created a vacancy in the RMO position; and

WHEREAS, New York State Education Department regulation 8 NYCRR § 185.2(b)(1) requires that whenever a vacancy shall occur in the position of the RMO, a replacement shall be designated within sixty (60) days; and

WHEREAS, Ms. Khalid currently holds the functional title of Executive Compliance and Privacy Officer within the System’s OCC, and is charged with oversight of the System’s HIPAA compliance and privacy functions at Bellevue and Elmhurst; and

WHEREAS, the Chief Corporate Compliance Officer (the “**CCO**”) within the OCC, with the President and Chief Executive Officer’s concurrence, has selected Ms. Khalid to be designated as the System’s RMO; and

WHEREAS, the CCO believes that Ms. Khalid is qualified to carry out the functions of the RMO as set forth under applicable law.

NOW, THEREFORE, be it

RESOLVED, the designation of Sofia Khalid, Executive Compliance and Privacy Officer, as the New York City Health and Hospitals Corporation (the “**System**”) Record Management Officer (the “**RMO**”), as that term is defined under New York State Education Department regulations found at 8 NYCRR § 185.1(a), to coordinate the development of and oversee the System’s records management program in accordance with the requirements set forth under Article 57-A of the New York State Arts and Cultural Affairs Law and the implementing regulations thereof be and the same hereby is approved.

EXECUTIVE SUMMARY

Approval of Appointment of Records Management Officer

Pursuant to New York Arts and Cultural Affairs Law §§ 57.17(1) and 57.19, and their implementing regulation found at 8 NYCRR § 185.2(a)(1), all local government public benefit corporations (“public benefit corporations”), which include the System, are required to designate a RMO who will be responsible for developing and coordinating the public benefit corporation’s records management program. Section 57.19 of the Arts and Cultural Affairs Law calls for the chief executive official of each public benefit corporation to designate a RMO, subject to the approval of the public benefit corporation’s governing body.

There currently being a vacancy in the RMO position, Catherine Patsos, Chief Corporate Compliance Officer (the “CCO”) has selected Sofia Khalid, Executive Compliance and Privacy Officer (“ECPO”) within the OCC, to serve as the System’s RMO. Dr. Mitchell Katz, System President, has concurred with Ms. Patsos’ selection and has joined in proposing that Ms. Khalid serve as the System’s permanent RMO.

As ECPO, Ms. Khalid is responsible for the compliance and privacy matters at NYC Health + Hospitals/Bellevue and NYC Health + Hospitals/Elmhurst, and assists the CCO with System-wide compliance matters and legal issues. In her role as ECPO, Ms. Khalid also handles matters related compliance and HIPAA privacy and security, including participation in annual risk assessments; reviewing and responding to potential compliance issues and complaints; conducting investigations; designing the System’s General Compliance and HIPAA trainings for affected individuals; and reporting HIPAA and compliance activities to the CCO. In addition, Ms. Khalid conducts research on various legal issues for the CCO and assists the CCO with System-wide compliance audits.

Ms. Khalid has been part of the OCC since April 2023 and was an Associate Compliance Officer within the OCC from 2016 to 2021. Prior to rejoining NYC Health + Hospitals, Ms. Khalid served as the Data Privacy Compliance Counsel at Bloomberg, where she served as the project manager for Data Protection Impact Assessments, which included drafting assessments and ensuring a proper timeline for completion of assessments. She was also responsible for advising the Bloomberg New Economy Forum on matters and concerns related to data privacy.

Ms. Khalid holds a Juris Doctorate degree and is licensed to practice law in the State of New York. Additionally, she holds a Certificate in Healthcare Compliance, and received a Healthcare Compliance Certification from Seton Hall University School of Law in June 2016.

Based on Ms. Khalid’s qualifications provided herein, she is well qualified to carry out the functions of the RMO as set forth under applicable law. With the approval of the System’s Audit Committee of the Board of Directors, Ms. Khalid will be officially designated to serve as the System’s RMO.

Therefore, the OCC requests the recommendation of the System’s Audit Committee of the Board of Directors to move the Board of Directors to appoint Sofia Khalid as the System’s RMO.

Office of Internal Audits Update

Audit Committee Meeting
May 6, 2024

Joseph O’Keefe, CPA CHC – Chief Internal Audit Officer

External Audits Update

- **EXTERNAL AUDITS - Audit of the Department of Corrections Efforts to Ensure Access to Mental Health Services for Inmates**
- Audit Notification Letter Received – January 31, 2023 Entrance Conference – February 13, 2023
- Status: In progress
- Coordination on audit taking place between Agencies under review and Mayor’s Office of Community Mental Health
- On February 13, 2023, an entrance conference was held between NYC Health + Hospitals personnel and the New York City Comptroller’s Office (CO).
- Audit is on-going

External Audits Update

- **EXTERNAL AUDITS - Audit of Language Access Services**
- Audit Notification Letter Received – December 21, 2023
- Entrance Conference – January 17, 2024
- Status: In progress
- Audit by The Office of State Comptroller looking at Language Access Services provided
- Audit is on-going

External Audits Update

- **EXTERNAL AUDITS - Audit of the Behavioral Health Emergency Assistance Response Division's and New York City Police Department's role in the response and treatment of mental health crisis**
- Audit Notification Letter Received – August 11, 2023
- On September 13, 2023, an entrance conference was held between NYC Health + Hospitals personnel and the New York City Comptroller's Office (CO).
- At the entrance conference, the CO made various requests for information, which were supplied.
- Audit is on-going

- Number of Audits on FY 2024 Plan. 14
- Completed Audits 6
- In Progress 6
- Not Started 2

Auxiliary Audits

The New York State Charities Bureau requires that a review, compilation or audit report accompany the CHAR500 New York State tax form submitted by the Auxiliaries. The type of report required is based on the total annual revenue of the Auxiliary.

The Bonadio Group has completed fifteen (15) reports for Calendar Year (CY) 2021. The Office of Internal Audits has reviewed and issued those reports. Twelve (12) reports were Compilations as the Auxiliaries' revenues were below \$250,000, two (2) were Reviews as the Auxiliaries' revenues were between \$250,000 and \$750,000; and another was an Audit. Four (4) reports remained in a pending status and 2 will be dissolved.

For Calendar Year (CY) 2022, The Office of Internal Audits has finalized and issued eleven (11) reports. Nine (9) reports were Compilations, one (1) Review and (1) Audit. Seven (7) reports remained in a pending status and 2 will be dissolved. A management decision was made not to complete two of the auxiliaries because of the revenue. The cost outweigh the benefit.

Auxiliary Audits List Status Update as of April 19, 2024

	CALENDAR YEARS REVIEWED	2018 REVENUES	2019 REVENUES	2020 REVENUES	2021 REVENUES	2022 REVENUES
Jacobi Medical Center	2018 – 2022	\$537,664	\$457,149	\$232,607	\$70,021	\$33,985
Renaissance Health Care	2018 – 2022	\$16,788	\$20,666	\$12,184	\$11,828	\$11,475
Coler Hospital	2018 – 2022	\$187,498	\$229,285	\$91,790	\$97,923	(\$108,876)
Carter Hospital Center	2018 – 2022	\$226,599	\$29,893	\$12,309	\$8,329	\$5,355
Gouverneur Hospital	2018 – 2022	(\$146,562)	\$997,683	\$751,055	\$658,222	(\$1,109,261)
Woodhull Medical Center	2019 – 2022	NA	\$234,293	\$19,925	\$22,984	\$61,717
South Brooklyn Health (formerly Coney Island Hospital)	2019 – 2022	NA	\$5,906	\$5,003	\$5,233	\$5,369
Children of Bellevue	2018 – 2022	\$1,112,221	\$1,154,967	\$986,097	\$532,834	\$1,332,137
Lincoln Hospital Center	2019 – 2022	NA	\$99,403	\$17,339	\$4,717	\$4,864
Bellevue Hospital Center	2018 – 2022	\$151,939	\$938,114	\$543,122	\$834,950	(\$880,396)
Cumberland Diagnostic & Treatment Center	2018 – 2022	\$104,367	\$76,782	\$31,683	\$30,240	\$4,735
East New York Diagnostic & Treatment Center	2019 – 2021	NA	\$5,522	\$4,650	\$4,950	NA
Metropolitan Hospital Center	2018 – 2021	\$1,538,040	\$744,114	\$147,938	\$203,738	Pending
Elmhurst Hospital Center	2018 – 2021	\$422,419	\$335,651	\$1,026,642	\$240,491	Pending
Dr. Susan Smith McKinney Nursing & Rehabilitation Center	2018 – 2021	\$80,714	\$77,547	\$12,102	\$4,600	Pending
Bellevue Association	2019 – 2020	NA	\$243,272	\$83,823	Pending	Pending
Friends of Harlem Hospital Center	2018 – 2020	\$133,487	\$215,341	\$276,382	Pending	Pending
Kings County Hospital Center	2018 – 2020	\$58,804	\$21,142	\$43,407	Pending	Pending
Sea View Hospital and Home	2018 – 2020	\$110,468	\$42,748	\$21,600	Dissolution	Dissolution
Harlem Hospital Center	2018 – 2020	\$9,946	\$12,201	\$5,334	NA	NA
Queens Hospital Center	2018 – 2020	\$330,779	\$29,649	\$28,153	Pending	Pending
Friends of North Central Bronx Hospital	2018 – 2019	\$131,555	\$74,525	Dissolution	Dissolution	Dissolution

**Audit Committee of the
NYC Health + Hospitals
Board of Directors
Meeting
May 6, 2024**

**Corporate Compliance Report
Catherine Patsos - Chief Corporate Compliance
Officer
Corporate Privacy and Security Officer**



Compliance Activities

- FY2025 Risk Assessment Update
 - The Office of Corporate Compliance (“OCC”) and Internal Audits prepared the Draft FY2025 Risk Assessment, and presented it to the Enterprise Risk and Compliance Committee (“ERCC”) in February.
 - At the ERCC’s meeting in April, it will approve the final FY2025 Risk Assessment for Compliance, which will be the basis for the FY2025 Corporate Compliance Work Plan.

Compliance Activities (cont'd)

- Coalfire 2024 Risk Analysis
 - Document collection, interviews, and site visits for the Skilled Nursing Facilities and the Acute Care Facilities has been completed.
 - Document collection has commenced for the Diagnostic & Treatment Centers and Neighborhood Health Clinics. Interviews began in April, and site visits will occur in May.

Compliance Activities (cont'd)

- Updated & New Operating Procedures
 - Code of Ethics – New Operating Procedure
 - ✓ Existing Code of Ethics, which applies to non-employees of the System, is very outdated and does not align with current operations of the System.
 - ✓ The revised Code of Ethics incorporates the Conflicts of Interest Law requirements for System employees and Board Members.
 - ✓ The revised Code of Ethics also aligns with current System operations, including the operations of Faculty Practice Plans and Affiliation Agreements.
 - ✓ The revised Code of Ethics was approved by Dr. Katz on April 9, 2024.
 - ✓ The OCC will be sending a System-wide email alert informing workforce members of the new OP.
 - Social Media Use – Revised Operation Procedure
 - ✓ Updating this Operation Procedure to align with current social media outlets, and System values and philosophies.
 - ✓ The OCC will be sending a System-wide email alert informing workforce members of the revised OP.
 - Procedure for Identification of Unidentified Patients – New Operation Procedure
 - ✓ This is a new Operation Procedure is needed in order to have a unified procedure for identifying incapacitated patients who have no identification and are not accompanied by someone who can identify them.

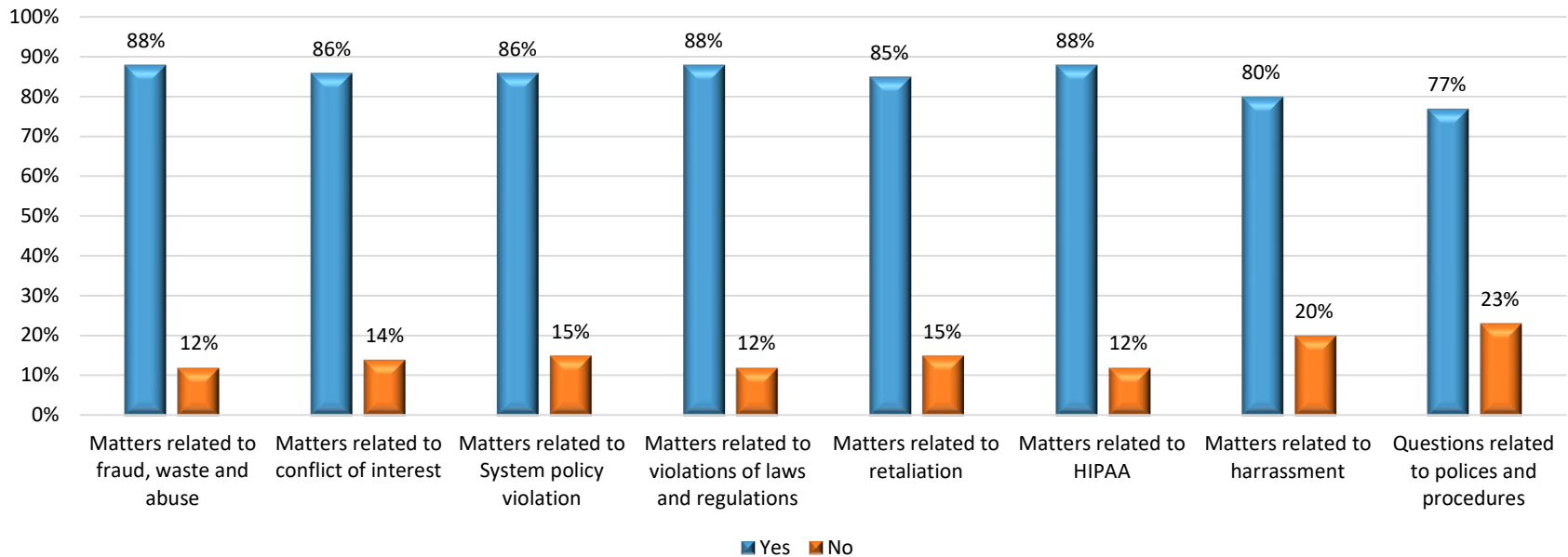
Compliance Activities (cont'd)

- **Developing a Policy Management Tool**
 - The Policy Management Tool was presented to stakeholders on March 15, 2024.
 - The EITS team working on the Tool will incorporate feedback received from stakeholders.
 - The next step is to meet with stakeholders to determine what their needs are.
 - In the meantime, the EITS team is working to put the tool into production for developing and revising Operating Procedures, which is scheduled to be rolled out in July 2024.

Compliance Activities (cont'd)

- 2024 Workforce Member Compliance Survey was live during the month of December 2023.
- The response rate was much lower for the 2024 survey than it was for the 2023 survey.
- Below are a few high level results:
 - There was an increase the percentage of respondents who knew how to contact the OCC or individual Compliance and Privacy Officers;
 - Supervisors/managers remain the likely first point of contact about a compliance issue;
 - The majority of respondents believe the training provides good guidance on how to act appropriately, and recall key lessons; and
 - More than 50% of respondents want to see more electronic communications and alerts about compliance issues.

For each topic below, indicate whether you would bring these topics to the OCC.



- An average of 85% of respondents said they would bring compliance matters to the OCC.
- An average of 15% said they would bring it elsewhere.

If you need advice on a compliance or ethical issue, how likely would you do the following?

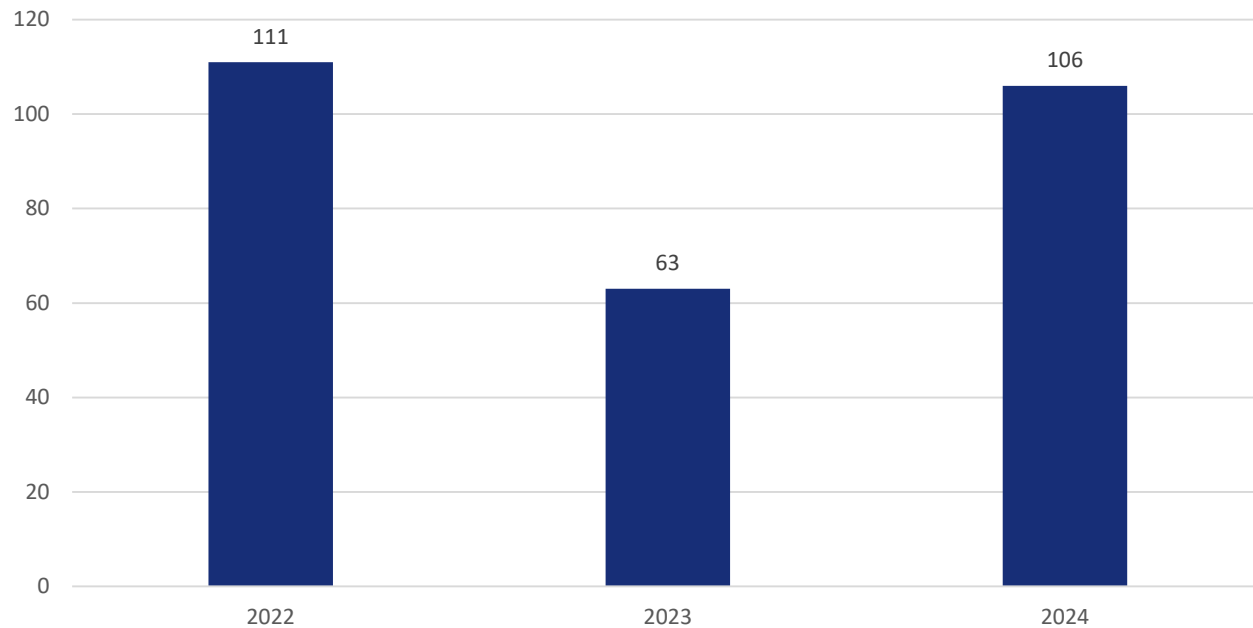
Source	Overall % Likely 2022	Overall % Likely 2023
Ask my manager/supervisor	79%	80%
Search the Insider	75%	73%
Ask the head of my department/unit	75%	76%
Ask my Compliance and Privacy Officer	73%	75%
Contact the Office of Corporate Compliance	73%	75%
Ask a colleague of mine	66%	63%
Ask Human Resources	65%	62%
Contact the NYC Health + Hospitals Office of Legal Affairs	55%	55%
Contact the NYC Health + Hospitals Office of Inspector General	41%	37%
Use Google, or another public search engine	26%	41%

Regarding the Compliance/HIPAA training, please select what best applies to you.

Source	Overall Percentage Agree 2022	Overall Percentage Agree 2023
I remember key lessons and apply them to situations in my job	92%	92%
The training provides good guidance on how to act appropriately	91%	92%
The training doesn't apply to me or my job, but I take it anyway	29%	27%
I don't remember the key concepts of the training	21%	19%

Compliance Report Metrics

- Comparative analysis of compliance cases for 2022, 2023, and 2024 (Q1)



Privacy Report Metrics

- Comparative analysis of privacy cases for 2022, 2023, and 2024 (Q1)

