



**AUDIT COMMITTEE
MEETING AGENDA**

**February 3, 2025
10:00 A.M.
50 Water Street**

CALL TO ORDER

- Adoption of Minutes 12/2/2024
- Executive Session

Mr. José Pagán

INFORMATION ITEMS

- Internal Audits Update
- Compliance Update

Mr. Joseph O'Keefe

Ms. Catherine Patsos

OLD BUSINESS

Mr. José Pagán

NEW BUSINESS

ADJOURNMENT



December 2, 2024

AUDIT COMMITTEE MEETING TALKING POINTS

As Reported by: Mr. Jose Pagán

Committee Members Present: Jose Pagán, Dr. Mitchell Katz, Ms. Freda Wang; Anita Kawatra joined at 10:43 - and Sally Hernandez-Piñero listening in a

The meeting was called to order by Mr. Jose Pagán, Committee Chair at 10:08am.

Mr. Jose Pagán requested a motion to adopt the minutes of the Audit Committee meeting held on October 22, 2024. A motion was made and duly seconded with all in favor to adopt the minutes.

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

The Committee reconvened in open session at 10:20am.

Mr. Jose Pagán noted that the Committee is now in open session and next on the agenda will be the presentation of the FY-2024 Financial Audit Management Representation Letter by Ms. Maria Tiso of KPMG.

KPMG Update

Ms. Tiso lead audit partner introduced her colleague Mr. Ryan Santonacia Managing Director on the account. She stated that they came to the audit committee meeting on October 22, 2024 to present the required communications and the results of their June 30, 2024 audit. She stated that she did present one of the comments, which was considered a material weakness. She mentioned that there were various other comments Grant Thornton had issued in their FY-2023 management representation letter which is not included in this management representation letter because they have all been remediated and there was no need to include those in the management representation letter for this year.

Ms. Tiso then turned it over to Mr. Santonacia so he could give a high-level summary. Mr. Santonacia stated as Maria had previously mentioned, we had identified material weakness relating to the accounting for actuarial determined liabilities, there were two audit adjustments that were identified during the FY-2024 audit. First, the pension liability and the OPEB liability, which resulted in approximately \$324 million-dollar audit adjustment. The observation as a result of the audit adjustment was related

to ensuring that review controls over the recognition of both the pension and post retirement liabilities as well as their related deferred inflows and outflows were not properly designed to meet the intended precision level for actuaries changes in a given year. As noted it resulted in approximately \$324 million reduction to the deferred inflows which increased or which reduced the net deficit from approximately 2.5 billion to 2.2 billion as an opening balance sheet adjustment as of June 30, 2023. Our recommendation was for management to refine their review controls over the actuarial determined liabilities for both pension and OPEB ensuring that there is a continuous communication with the actuaries to ensure that matters are addressed in a timely matter as well as communication with their auditors to ensure that the accounting treatment is appropriately accounted for. H+H management has provided their response to KPMG recommendation.

Mr. Santonacia asked if there were any questions?

Mr. David Guzman stated on behalf of H+H management in our response we currently have established processes to assess the information provided by the New York City Actuary's Office prior to the documentation of pension and OPEB liabilities. However, due to the fact that the fundamental Actuarial processes and calculations are beyond New York City Health and Hospital's control, there is a necessary reliance on that data. In FY-2024 New York City Health and Hospital's Management effectively identified discrepancies in the data that it received from New York City Actuary's Office, which were brought to the attention of the New York City Actuary's Office. Prompting appropriate root cause analysis and subsequent corrections. Consequently, New York City Health and Hospital's Management is optimistic that its processes can be enhanced moving forward by conducting annual meetings with the New York City Actuary's Office. These meetings will focus on reviewing the current year's actuarial calculations. Thereby aiming for more timely identification and resolution of any potential calculation errors and actually determined figures in the future should they occur.

Mr. Guzman ask if there were any Questions?

Ms. Wang responded that she had a couple questions for KPMG.

Ms. Wang asked, so the findings and the audit adjustments were from prior years activity? So, this year we just heard from Mr. Guzman that they had looked at it and correct it right?

Ms. Tiso responded, correct, it was an opening balance adjustment, so those two adjustments were relating to the prior years. For the current year, they were adjusted.

Ms. Wang, partly it sounds like having found that they had some great information in so setting that process in place will prevent this from happening.

Ms. Tiso responded hopefully when we come back for the audit that finding will be remediated and would not be included in the management representation letter anymore.

Ms. Wang responded terrific and the findings just we do not have to go from material downgrade, we can go from material to gone.

Ms. Tiso responded right as long as it is been remediated.

Ms. Tiso responded each finding stands on its own for each particular year.

Ms. Wang responded the reason for it being material is just because of the material amount of the balance.

Ms. Tiso responded exactly, I mean obviously we would have still had a finding, but I guess if the amount was below our materiality, we may have been able to get to a significant deficiency, but we could not get there with the magnitude of both adjustments.

Mr. Santonacia responded yes, individually each would have been below what would have been our determined materiality, but they both flow in the same direction and when you aggregate them that is what raises the level of material weaknesses because they were going both in the same direction.

Ms. Wang responded, right terrific, David and James, you guys have established now a process with the Actuaries? Obviously, we have to rely on the data from the Actuary, we are not going to do our own actuarial assessment just paying attention to our pieces and you will have a conversation with them.

Mr. Guzman responded that is correct for every year.

Ms. Wang stated great news, that all the other findings we had, have been remediated, so hopefully this will be the last one we see. Thank you.

Mr. Jose Pagán responded, thank you so much for your time.

So next we have an action item to consider for consideration. Ms. Patsos, please read the resolution for the record and proceed with the presentation.

Resolution

Ms. Patsos read the resolution:

The Office of Corporate Compliance is seeking the resolution authorizing New York City Health and Hospitals Corporation (the "System") to execute a contract with Coalfire Systems Inc for HIPAA Risk Analysis services at a not to exceed amount of \$7 million for a contract term of three years and two renewal options, exercisable at the discretion of the System.

Ms. Patsos stated that the HIPAA Risk Analysis is an enterprise-wide project that examines the privacy and security of the System's protected health information (PHI), including electronic protected health information (ePHI). The risk assessment/analysis services are required by the US Department of Health and Human Services Office for Civil Rights (OCR). The System lacks sufficient internal resources to conduct an enterprise-wide HIPAA Risk Analysis that meets the OCR's requirements.

Coalfire Systems, Inc., (Coalfire), has been our incumbent vendor since 2019. Their contract expires on December 31, 2024. The current agreement was

for three years and had an NTE of \$4 million. The current spend for this contract is \$3,971,003. A new RFP was issued to identify a well-qualified vendor to conduct the enterprise-wide HIPPA Risk Analysis that meets the OCR's requirements.

The minimum criteria set out in the RFP is that they must have performed risk analysis and security assessment services at a minimum of two different multi facility health care systems. They must be in good standing with HITRUST or hold another equivalent certification. They must have been in business for at least 4 years in business and have a MWBE Utilization Plan, Waiver, or MWBE Certification.

The evaluation committee consisted of the Office of Corporate Compliance, members of EITS, the Office of Legal Affairs, and the CEOs of South Brooklyn Health and in King's County.

The substantive criteria, was broken down as follows:40% for HIPAA /Security Risk Assessment Experience, 30% for Assessment Methodology and Reporting, 15% for Costs, 10% for MWBE and 5% for invoicing.

The procurement process was on 6/11/24-the application to issue a request for proposals was approved by the CRC. The RFP posted to the City Record and sent directly to 4 vendors on 6/28/24. On 7/8/24 the Pre-proposal conference which 12 vendors attended. On 7/25/24, the proposals were due and we received three proposals in response to the RFP. On 9/13/24 two vendors provided vendor presentations and on 9/24/24 the Evaluation Committee submitted their scores and the top scoring proposer was Coalfire.

The vendor performance, as you can see have met their metrics and as have an overall evaluation quality rating of excellence. The vendor Diversity Team set a goal of 10% for this solicitation broken down in the following: 5% for Infrastructure security/penetration testing, 5% for Vendor Risk Assessment.

Coalfire has requested a waiver due to all the software methodologies being used in the proposal are proprietary and all labor and deliverables are self-performed.

Ms. Patsos any questions?

Ms. Freda Wang asked on the required Risk Analysis do other systems self-performed?

Ms. Patsos responded, self-performed is a requirement we do not have the resources to do it. It takes a full year for them to do the entire process which includes doing reviewing on all the Acute Care Hospitals, the SNF, the Diagnostic Human Centers and the Neighborhood Clinics. As well as an enterprise wide focus on things that are policies and procedures, data closet is consistent. So, they break it up into different tasks so that it is spread throughout the year, so we are not doing everything all at once at the end of the year, it does take a full year to do it they have a team of approximately six or seven people who work on it full time.

Ms. Wang asked so it is not reasonable that we would ever have the capacity to do the whole right?

Ms. Patsos responded, no, and we do not have the best expertise they have the best expertise in my opinion on doing this type of project.

Ms. Wang asked, one of the criteria amounts was invoicing?

Ms. Patsos responded that it is a supply chain and procurement that I had development, something every procurement has it.

Ms. Wang replied, that is good.

Ms. Wang asked, for the other proposals, were there any that met the MWBE goal?

Ms. Patsos responded, yes one of them did, they subcontracted part of their work. With Coalfire this would be our 3rd contract with them and they have been granted waivers the other two times as well.

Ms. Wang asked, so that would be why the goal was set? It was possible but two of the three were not able to.

Ms. Patsos responded, right

Ms. Wang because they were self-performed.

Mr. Jose Pagán asked may I ask for a vote for the Resolution, he called on Dr. Mitchell Katz.

Dr. Katz responded yes.

Ms. Wang responded yes.

Ms. Kawatra responded yes

Mr. Jose Pagán approved the resolution.

Mr. Jose Pagán then called on Mr. Joseph O'Keefe to give the Internal Audit update.

Internal Audit Update

Mr. O'Keefe started with the External Audit Update. First is the City Controllers Audit of the Department of Corrections Efforts to Ensure Access to Mental Health Services for Inmates. This audit has been going on for about a year, the audit was stuck on they needed to have a data sharing agreement and how they could look at a sample of prisoner without identifying them. An agreement upon how the audit could be done without identifying the prisoners is now in place.

Second, the Audit of Language Access Services. Mr. O'Keefe stated they are looking at our process for providing interpretive services throughout our facilities. This audit is being done by the New York City Comptroller's Office. We should be coming to the end of this audit fairly soon they have provided a very extensive audit of our programs, which we have provide a large amount of interpretive services throughout the organization.

The last External Audit update is on the B-HEARD Program. We have a small part of this audit that's going on, most of it involves the NYPD and the FDNY. That is where most of this program falls under. We're just providing services to them that audit is going on now.

Mr. O'Keefe does anybody have questions about the External Audits?

Mr. Okeefe reported on the number of Internal Audits activities, we have a total of five audits on our plan for this year. Three of them are in progress and two have not been started yet at this point.

The last item we have is Auxiliary Audits. These are the audits that we have outsourced to the Bonaio Group to provide audits of the Auxiliaries. They are finishing up the last year we did not extend this agreement and we will not be paying for these audits going forward. They are finishing up the last of them and we do not have a set deadline in terms of when they will actually be completed. They are having some difficulty getting information from some of the auxiliaries in order to complete the audit they should be done hopefully soon.

Mr. O'Keefe asked if there are any questions?

Mr. Jose Pagán called on Ms. Catherine Patsos from Corporate Compliance to provide her update.

Corporate Compliance

Ms. Patsos started her presentation on reporting on the Compliance Activities: FY-2026 Risk Assessment, as we had done last year the Office of Corporate Compliance and Internal Audits we are doing a combined Risk Assessment. I met with Mr. O'Keefe, Chief of Internal Audits, senior leadership of the "System" to discuss their goals and objectives and any obstacles, risks in their functional areas that they foresee. In addition, the Compliance and Privacy Officers within the office of Corporate Compliance, and one of the auditors from Internal Audits have sent the Risk Assessment questions to the facilities, CEOs, CFOs, and HIM Directors. The OCC and Internal Audits will present the draft FY-2026 Risk Assessment to the Enterprise Risk and Compliance Committee in February 2025.

Next, we have the Policy and Resource Hub. The Office of Corporate Compliance partnered with the EITS DnA team to develop a Policy and Resource Hub which now houses all the system's Operating Procedures (OP). It is designed to be the location for all types of resource documents (e.g. policies, guides, tip sheets, etc.) The Policy + Resource Hub is now live on the intranet and the OCC and DnA team demonstrated the tool for all OP owners, co-owners and collaborators on October 23rd and 24th. On November 19, 2024, the OCC sent an email to all OP owners, co-owners and collaborators advising them of when their OPs are due for revision. The next phase will be to demonstrate the tool to the facility CEOs and other System leadership

Ms. Wang asked all procedures on the same platform?

Ms. Patsos responded yes, it is searchable from within the documents once the procedures are updated. Right now, they all have tags for potential search terms that would be used to try to find them.

Ms. Wang asked once it's all updated, you can actually just search and find it. That's great.

Ms. Catherine Patsos responded yes.

Ms. Freda Wang asked on the update schedule, is every procedure on the same updates?

Ms. Catherine Patsos responded I do not know if the oldest ones are the 1st unless there is a regulatory reason for updating it sooner, the oldest ones are 20 to 30 years old those are up for revision.

The next slide is on Corporate Compliance Ethics Week. Corporate Compliance and Ethics week was on November 4th - 8th The Compliance and Privacy Officers hosted tables at each of their facilities to promote Compliance and Ethics and allowed workforce members the opportunity to participate in games and win prizes for correct answers to certain questions.

We also had two sets of webinars, one On Fraud Waste Abuse and one on HIPPA. We had 4,156 attendees at the Fraud Wasted Abuse and we had 5,474 attendees HIPPA webinars. We also gave workforce members an opportunity to enter into a drawing for grand prize if they attended a webinar or completed a quiz with a score of a hundred or the prop puzzles, and they also had to complete their Compliance and HIPPA training. We also promoted our workforce member compliance survey that we do every year to hopefully increase the return rate on those survey. The next thing is the new proposed statewide common participation agreement through the New York Health, the New York E health collaborative which published the statewide common participation agreement.

On September 18, 2024, the New York eHealth Collaborative published the draft proposed Statewide Health Information Network for New York Statewide Common Participation Agreement (SCPA). This Statewide agreement will replace all of the existing health information exchange agreements such as Health Plex which is the HIE the System participate with. It is also part of the State's initiative to update the infrastructure and operations of Shiny, which includes the Department of Health and recent amendments to the Shiny Regulations. The SCPA agreement has several changes from the HIE agreement, so for example participants such as the system would not have as much control over what information or how they share information and it is not clear whether or not we will be required to share behavioral health information or substance abuse disorder with the State. NYeC did provide it for a 30-day comment period, and so the OCC in collaboration with Legal Affairs and Regulatory Affairs submitted comments on October 17. NYeC is still analyzing all the comments and announced on November 22 that it will not be releasing the SCPA on January 1 has it previously planned.

Ms. Patsos, any questions?

Ms. Patsos, If no, then we just have some metrics for the year. The Comparative analysis of compliance cases for 2022, 2023 and 2024, Q4 through 11/14/2024. We are lower in Compliance Reports than last year which is good that we do not have as many violations, but we also want to encourage people to report, there is an upside and downside to that. The next slide shows the

Privacy Report Metrics which we are going down steadily over the past few years, that is a good thing.

Mr. Mitchell Katz responded there is a reason for that which is MyChart, I remember when you did a drill down that giving and sending the wrong piece of paper to someone else was like one of the big ones.

Ms. Patsos responded unfortunately that still occurred.

Mr. Mitchell Katz responded Right, but now at least most people can download their own data from MyChart. So, we get fewer requests, so even if you made the same percentage of error, this would go down, right? Because fewer people are asking and that should continue.

Ms. Catherine Patsos responded yes.

Ms. Catherine presented the next slide is on the Issue Types. As you can see Privacy as consistently been the leader and the type of issue reports that we receive. The next slide shows non-privacy cases by case volume by facility, you can see that Bellevue does have considerably more, but it also is a bigger facility.

The next slide is the same thing for Privacy cases. Then we have the Intake Method this is how we receive our report, we do receive a lot of them by email, other office referral and calls but the helpline does represent a large share of how we receive our reports.

Ms. Wang asked for the reason for the hotline percentage of reports did you get a new one?

Ms. Patsos, no we did not get a new one. I would like to attribute that to better education and awareness of the hotline. Finally, the last slide, this shows the Reporter Anonymity and it shows that we are gaining a better healthy reporting culture most reporters are choosing to disclose their identities as opposed to being anonymous, which certainly helps the office of Corporate Compliance investigate their reports because it is difficult to investigate a report when we do not know who the reporter is and cannot get further information from them.

Ms. Catherine Patsos any questions?

Mr. Jose Pagán is there any old or new business?

No, new or old business

Meeting adjourned at 10:47am

Office of Internal Audits Update

Audit Committee Meeting
February 3, 2025

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).
- Data Sharing agreement was finalized in late September that will allow the audit to go forward
- January 17, 2025 Sample request was received from the Comptroller’s Office.
- Audit is on-going

- **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
- Preliminary Report received and response is in process.

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.
- Preliminary Report received and response is in process.

- Number of Audits on FY 2025 Plan.

- Completed Audits 1

- In Progress 3

- Not Started 1

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**

**Corporate Compliance Report
Catherine Patsos - Chief
Compliance Officer**

February 3, 2025

Compliance Activities

■ Compliance Touch Base Meetings with CEOs

- Throughout the months of January and February, the Chief Corporate Compliance Office is meeting with the facilities and programs' CEOs to provide them with the Office of Corporate Compliance ("OCC") updates, including:
 - ✓ The results of the 2024 Coalfire HIPAA Risk Analysis for their facility or program;
 - ✓ Their 2024 compliance and privacy cases metrics;
 - ✓ The Policy + Resources Hub;
 - ✓ Results from the Workforce Member Compliance Survey;
 - ✓ FY2026 Compliance and Internal Audits Risk Assessment;
 - ✓ Their General Compliance Training and HIPAA Training Completion rates; and
 - ✓ Any feedback they have on how the OCC is doing and what more the OCC can do for them and their facility/program.

Compliance Activities (cont'd)

- Response to the Reproductive Health Information HIPAA Regulations
 - On April 26, 2024, the Office for Civil Rights (“OCR”) published its final rulemaking on Reproductive Health Care Privacy in the Federal Register, which became effective on December 23, 2024.
 - The final regulations require covered entities to obtain an Attestation from requesters of PHI that are made for one of the following purposes:
 - ✓ Health oversight activities;
 - ✓ Judicial or administrative proceedings;
 - ✓ Law enforcement; and
 - ✓ Disclosures to coroners and medical examiners regarding decedents.
 - The Attestation must clearly state that the requested use or disclosure of PHI is not for a prohibited purpose, which includes:
 1. To conduct a criminal, civil, or administrative investigation into any person for the mere act of seeking, obtaining, providing, or facilitating lawful reproductive health care;
 2. To impose criminal, civil, or administrative liability on any person for the mere act of seeking, obtaining, providing, or facilitating lawful reproductive health care; and
 3. To identify any person for any purpose described in 1 or 2.
 - The OCC has prepared for the implementation of the final regulations by:
 - ✓ Drafting an Attestation and cover letter to send to PHI requestors; and
 - ✓ Providing training to the HIM Council and Risk Managers on the rule, including when an Attestation is required.

Workforce Member Compliance Survey

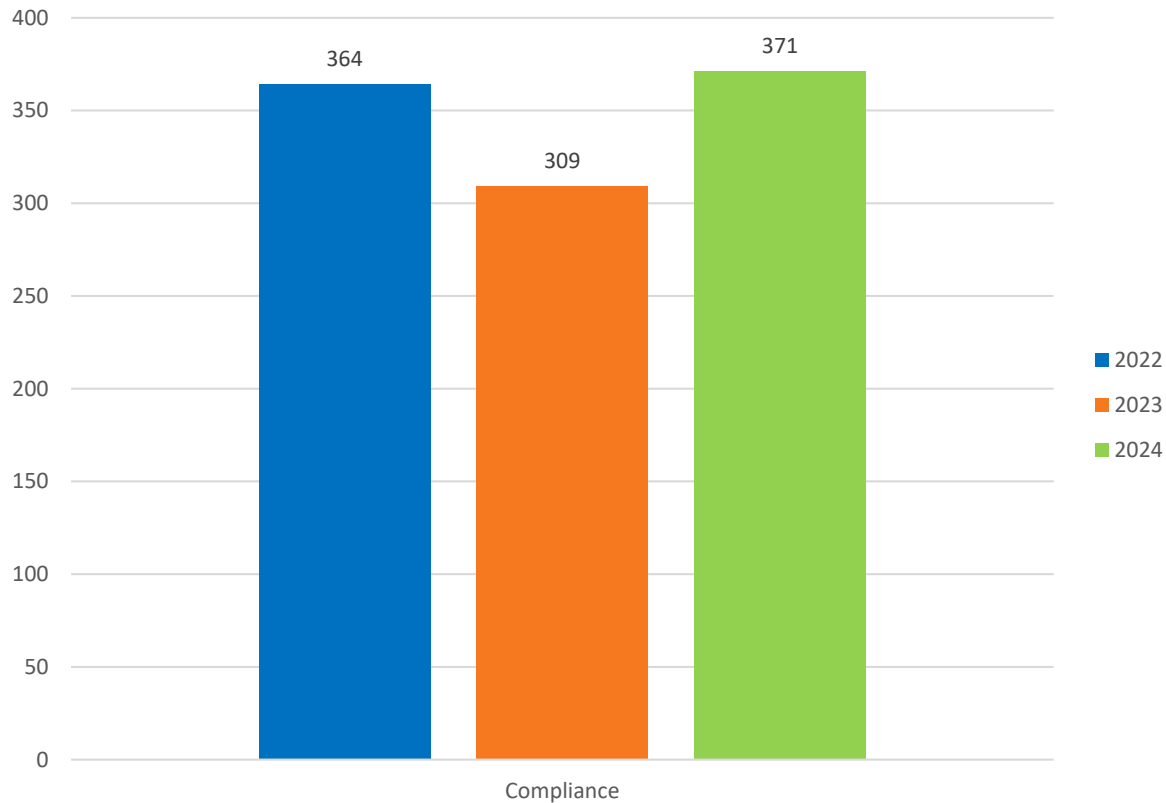
- 2024 Workforce Member Compliance Survey was live during the month of December 2024.
- The response rate was much higher for the 2024 survey than it was for the 2023 survey; however, the OCC is considering using a vendor survey for 2025 that might yield a higher response rate.
- The following are a few highlights:
 - There was an increase the percentage of respondents who knew how to contact the OCC and individual Compliance and Privacy Officers.
 - Supervisors/managers remain the likely first point of contact about a compliance issue.
 - Very few respondents felt somewhat or very uncomfortable raising compliance concerns, and fear of retaliation was the primary reason for not raising compliance concerns.
 - The majority of respondents believed that the General Compliance training provides good guidance on how to act appropriately, and recalled key lessons.
 - More than 50% of respondents want to see more electronic communications and alerts about compliance issues.

Training Completion Rates for 2024

- System-wide, 87% of the workforce members completed the HIPAA Privacy Training.
- System-wide, 71% of the workforce members completed the General Compliance Training, which was rolled out later than the HIPAA Privacy Training last year.

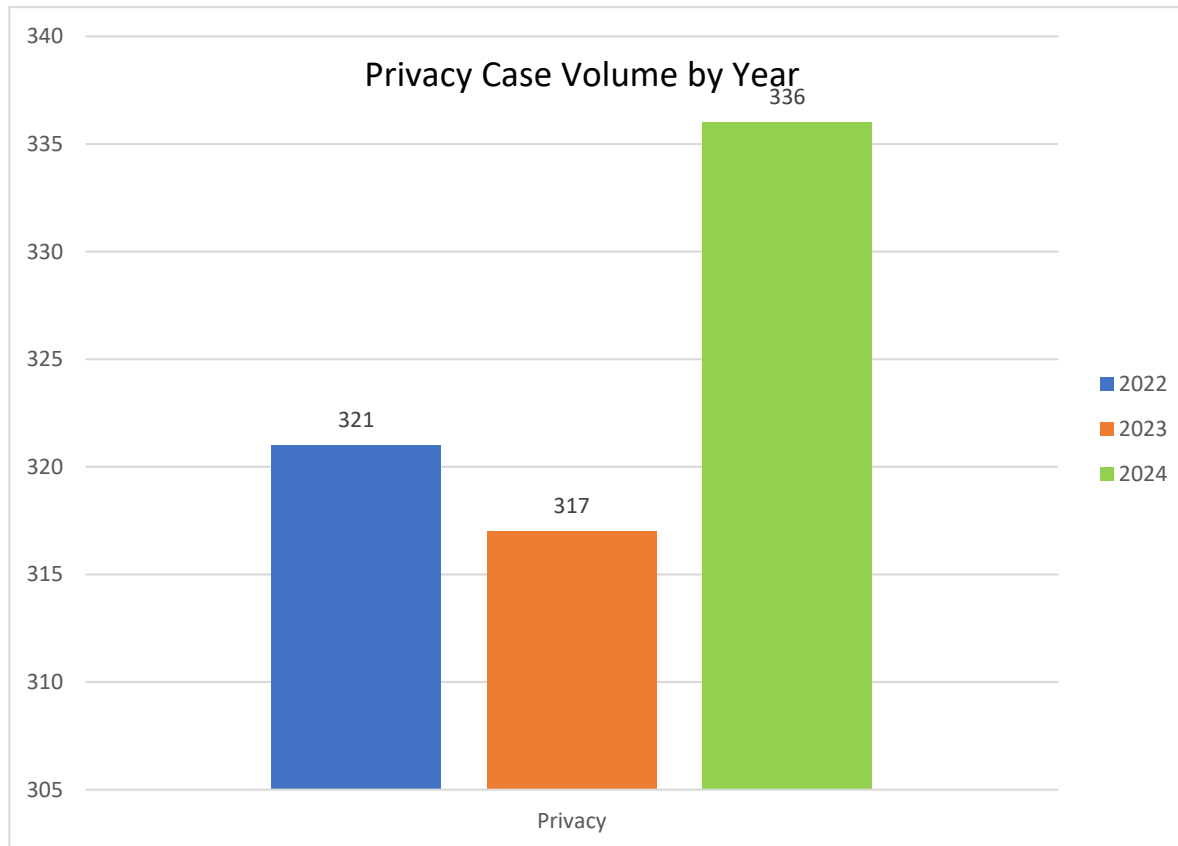
Compliance Report Metrics

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



Privacy Report Metrics

- Comparative analysis of privacy cases for 2022, 2023, and 2024. The increase in 2024 privacy cases over the past two years is largely due to the OCC's ability to capture more unauthorized accesses through its patient privacy monitoring solution.



Reporter Anonymity

The below data suggests that the System has a healthy reporting culture, with most reporters choosing to disclose their identity as opposed to being anonymous.

