



**AUDIT COMMITTEE  
MEETING AGENDA**

**June 16, 2025  
10:00 A.M.  
50 Water Street**

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**CALL TO ORDER**

- Adoption of Minutes 02 -03 -2025
- Executive Session

**Ms. Sally Hernandez-Piñero**

**INFORMATION ITEMS**

- KPMG 2025 Financial Audit Planning Presentation
- Internal Audits Update
- Compliance Update

**Ms. Camille Fremont**

**Mr. Joseph O'Keefe**

**Ms. Catherine Patsos**

**OLD BUSINESS**

**NEW BUSINESS**

**ADJOURNMENT**

**Ms. Sally Hernandez-Piñero**



**AUDIT COMMITTEE MEETING TALKING POINTS - February 3, 2025**

**As Reported by: Mr. Jose Pagán**

**Committee Members Present: Jose Pagán, Dr. Mitchell Katz, Ms. Freda Wang; Karen St. Hilaire representing Molly Wasow Park join at 10:56- and Sally Hernandez-Piñero listening in a virtual capacity.**

The meeting was called to order by Mr. Jose Pagán, Committee Chair at 10:17am.

Mr. Jose Pagán requested a motion to adopt the minutes of the Audit Committee meeting held on December 2, 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 11:09am.

Mr. Jose Pagán noted that the Committee is now in open session and next on the agenda will be the presentation from Mr. Joseph O'Keefe from Internal Audit.

**Internal Audit Update**

Mr. O'Keefe started with the External Audit Update.

- 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. We recently received a request for a sample of 300 prisoners/patients files. He mentioned it was time consuming to obtain a data sharing agreement so that the prisoners/patients could be de-identified. They are working on providing the requested data.
- The Language Access Services and Behavioral Health are at the same point. He received preliminary reports from them. He will be going over a response, that will be due to them and given to each individual authority.
- There are a number of internal audits for the current fiscal year. One audit is completed for the year out of total of five. On the schedule, three are in progress. The audit on Human resources as not begun.

- Mr. O'Keefe provided an update on the Auxiliary Financial Audits. He is in the process of talking with the Bonadio Group that performs these audits. He stated there has been a long lag completing some audits from years 2021 and 2022. He is working with them to try to get these audits completed or find out whether they are going to complete them or not. He asks if anyone had any question?

Mr. Jose Pagán then called on Catherine Patsos for a Compliance update.

### **Corporate Compliance**

Ms. Patsos started s met with the CEOs of the facilities and programs and had one on ones with them as she does every year to review the Coalfire and HIPAA Risk Analysis findings for their facilities. She also discussed their Compliance and Privacy Cases Metrics, our workforce member Compliance Survey results, and the Risk Assessment for FY-2026. Ms. Patsos will share the completion results for their Compliance and HIPAA training.

Ms. Patsos reported on the Reproductive Health Information HIPAA Regulations. The regulation requires covered entities to obtain an Attestation from requesters of PHI that are made for any of these four reasons. The attestation must clearly state that the requested use of disclosure of PHI is not for one of those prohibited purposes and she has prepared for the implementation. She has a draft cover letter that explains to the requester why they need to complete the attestation.

Ms. Patsos, did a 3rd workforce member survey at the end of 2024. She reported the reponse rate was higher than last year, and stated the desire to increase the response rate. Ms. Patsos may consider using a vendor and their tools, which is hoped to yield higher response rates. There was an increase in the percentage of respondents who knew how to contact the Office of Corporate Compliance and their Compliance and Privacy Officers. They are still going to their officers and managers for questions about Compliance concerns. Only a few do not feel comfortable raising Compliance concerns. The reason was fear of retaliation for raising complaints. A majority of the respondents believe that our compliance training was valuable, provid good guidance on how to act appropriately and more than half would like electronic communications from the Office of Corporate Compliance.

Ms. Patsos went on to discuss Training Completion Rates for 2024. System-wide, 87% of the workforce members completed the HIPPA Privacy Training and 71% of the workforce members completed the General Compliance Training which was rolled out later than the HIPPA Privacy Training last year. Hopefully, we will get a better response this year.

As for the Compliance Support Metrics these are for the full years of 2022, 2023 and 2024. We are increasing our compliance cases, which is a good thing because we want people to talk about their compliance concerns. The next issue is the Privacy Reports increase. which may not be what we want to see. Remember, these are reported cases that are not necessarily substantiated claims. Finally, this shows that we have a culture of people who choose to disclose their identity when making complaints or reports. This helps us to substantiate or unsubstantiate and to investigate the cases that come to compliance. Ms. Patsos asked if there are any question?

Mr. Jose Pagán responded is there any old or new business?  
No, new or old business

Meeting adjourned at 11:15am



# New York City Health and Hospitals Corporation

## Discussion with those charged with Governance

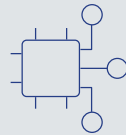
Audit plan and strategy for the year ending June 30, 2025

June 16, 2025

# Key themes for our discussion



A better audit  
experience



Next-generation  
technology



Scope of the  
audit



Required  
communications



Audit Committee  
insights



Key risks and  
our Audit Plan

# A better audit experience:

Providing a tailored, **client-centric** experience through the power of:

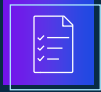
People  
Agile, empowered teams



Platform  
Next generation technology



# Deliverables



Auditor's report on the financial statements of New York City Health and Hospitals Corporation (the Corporation) as of and for year ended June 30, 2025



Auditor's report on the financial statements of HHC ACO, Inc. as of and for year ended June 30, 2025



Auditor's report on the statutory financial statements of MetroPlus Health Plan, Inc. as of and for year ended December 31, 2025



Auditor's report on the statutory financial statements of HHC Insurance Company, Inc. as of and for year ended December 31, 2025



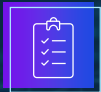
Debt compliance letter in connection with the Corporation's outstanding bonds



Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards



Reports in connection with the Corporation's 2025 debt offering



Auditor's reports in connection with cost reports for RHCF-4 (skilled nursing facilities) and AHCF-1 (diagnostic and treatment centers) for the year ended June 30, 2025



# Engagement management to fit your team

KPMG and the Corporation have a joint interest in driving quality and eliminating peaks in workload, particularly in September and October 2025. That's why we're continuing to:

**Communicate and coordinate** with all levels of management and the Audit Committee, including updates on key milestones

**Accelerate work** to drive quality and an exceptional client experience



We're working with management to complete much of our planning, risk assessment procedures and entity level controls by April 15, 2025 and interim substantive testing procedures by June 30, 2025.

# Client service team

<b>National Sector Leader – Healthcare</b> Ash Shehata	<b>Audit Engagement Partners/ Managing Director</b> Maria Tiso – Lead Partner Camille Fremont – Partner Ryan Santonacita – Managing Director	<b>Engagement Quality Control Reviewer</b> Steve Reader
<b>Tax Managing Director</b> Devin Duncan	<b>Audit Engagement Senior Manager</b> Yimiao Chen	<b>HHC ACO, Inc.</b> Ryan Santonacita – Managing Director Steven Kucharczyk – Manager
<b>Subject Matter Professionals</b> Alex Smith – Actuary, Retirement Benefits Dave Thoen – Actuary, Claims Payable	<b>Audit Managers / Senior Associates / Associates</b> Lauren Kane – Manager Steven Kucharczyk – Manager Rudy Ricketts – Manager Various senior associates and associates	<b>MetroPlus Health Plan, Inc. and HHC Insurance Company, Inc.</b> Camille Fremont – Lead Partner Jocelyn Denalsky – Partner Eric Crossett – Senior Manager
<b>Subcontractor</b> Katigbak CPA PLLC (d/b/a TEAM Avaloria)		



# Required communications to those charged with governance

**Prepared on: June 10, 2025**

**Presented on: June 16, 2025**



# Audit plan required communications & other matters

Our audit of the New York City Health and Hospitals Corporation (the Corporation) as of and for the year ended June 30, 2025, will be performed in accordance with auditing standards generally accepted in the United States of America, as well as the standards applicable to financial audits contained in *Government Auditing Standards (GAS)*, issued by the Comptroller General of the United States. (Standalone audit of MetroPlus Health Plan, Inc. and HHC Insurance Company, Inc., component units of the Corporation, are not audited in accordance with GAS).

Performing an audit of financial statements includes consideration of internal control over financial reporting (ICFR) as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's ICFR.

Matters to communicate		Response
Role and identity of engagement partner	✓	Lead audit engagement partner is: Maria Tiso.
Significant findings or issues discussed with management	X	
Audit participants and strategy	✓	Pages 2 to 6.
Materiality in the context of an audit	✓	Page 9.
Our timeline	✓	Page 10.
Risk assessment: Significant risks	✓	Page 11.
Risk assessment: Additional risks identified	✓	Page 12.
Involvement of others	✓	Page 13.
Newly effective accounting standards	✓	Pages 14 to 16.
Independence	✓	Page 17.
Responsibilities	✓	Page 18.
Inquiries	✓	Page 19.

✓ = Matters to report X = No matters to report



# Materiality in the context of an audit

We will apply materiality in the context of the preparation and fair presentation of the financial statements, considering the following factors:

Misstatements, including omissions, are considered to be material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Judgments about materiality are made in light of surrounding circumstances and are affected by the size or nature of a misstatement, or a combination of both.

Judgments about materiality involve both qualitative and quantitative considerations.

Judgments about matters that are material to users of the financial statements are based on a consideration of the common financial information needs of users as a group. The possible effect of misstatements on specific individual users, whose needs may vary widely, is not considered.

Determining materiality is a matter of professional judgment and is affected by the auditor's perception of the financial information needs of users of the financial statements.

Judgments about the size of misstatements that will be considered material provide a basis for

- Determining the nature and extent of risk assessment procedures;
- Identifying and assessing the risks of material misstatement; and
- Determining the nature, timing, and extent of further audit procedures.

# Qartimeline

March ~~2025~~ May 2025

» June 2025 August 2025

» September ~~2025~~ October 2025 » November ~~2025~~ 2026

## Planning and risk assessment

- Planning and initial risk assessment procedures, including:
  - Involvement of others
  - Identification and assessment of risks of misstatements and planned audit response for certain processes
- Obtain and update an understanding of the Corporation and its environment
- Evaluate design and implementation (D&I) of entity level controls and process level controls for certain processes
- Identify IT applications and environments and evaluate D&I of general IT and automated controls

## Interim

- Communicate audit plan
- Inquire of those charged with governance, management and others within the Corporation about risks of material misstatement
- Ongoing risk assessment procedures, including:
  - Identification and assessment of risks of misstatements and planned audit response for remaining processes
- Perform interim substantive audit procedures
- Complete procedures required for bond offering and issue required letters

## Year-end

- Perform remaining substantive audit procedures
- Evaluate results of audit procedures, including control deficiencies and audit misstatements identified
- Review financial statement disclosures
- Present audit results to those charged with governance and perform required communications

## Other deliverables

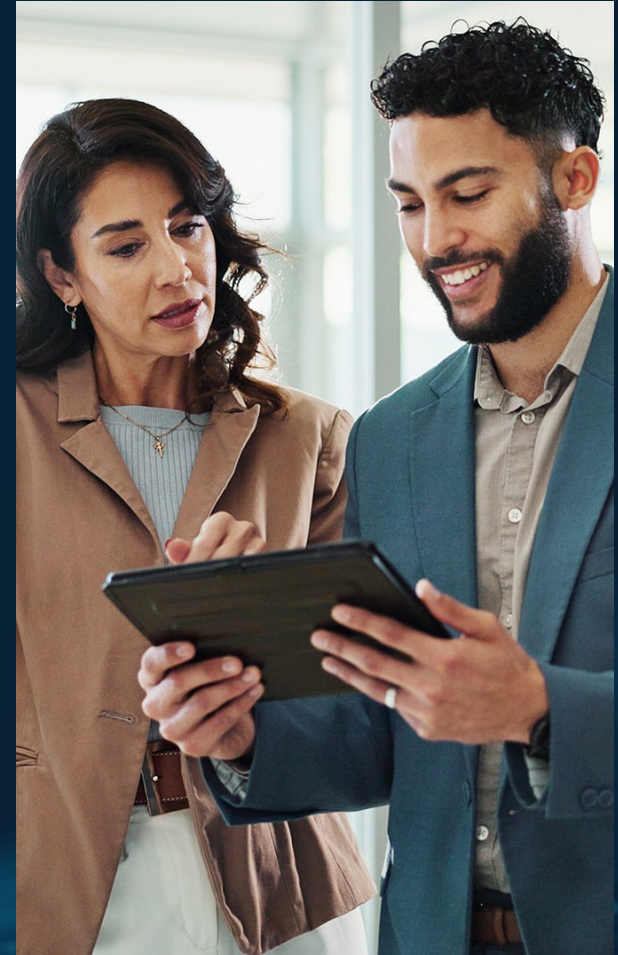
- Present and issue management letter for the Corporation
- Plan and perform audits for the following entities:
  - MetroPlus Health Plan, Inc.
  - HHC ACO, Inc.
  - HHC Insurance Company, Inc.
- Plan and perform audits for regulatory reports (AHCF-1 and RHCF-4) for the Corporation's entities (timing to-be-determine based on State of New York)

Filing date: Issue audit reports for the Corporation on financial statements in October 2025.



# Risk assessment: Significant risks

Significant risk	Susceptibility to:	
	Error	Fraud
<b>Management override of controls</b> Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.		<b>Yes</b>



# Risk assessment: Additional risks identified

## Audit areas

- Cash and cash equivalents
- Due from / to third party payors
- Existence and accuracy of patient accounts receivable and net patient service revenue
- Premium receivable and revenue
- Grant receivable and grant revenue
- Appropriations revenue
- Lease liabilities
- Accounts payable and accrued salaries, fringe benefits, payroll taxes, and expenses
- Long-term debt and debt compliance
- Operating expenses (payroll, supplies, affiliation services)
- Capital assets, net
- Financial reporting
- Legal inquiries

## Estimates

- Valuation of patient accounts receivable, net
- Valuation of claims payable liability
- Valuation of pension obligation (GASB 68)
- Valuation of post-retirement obligations (GASB 75)
- Valuation of AWUIL and U.S. government securities
- Valuation of due from / to third party payors

## Information technology matters

- Obtain general information and understanding of technology environment, including updates to new systems
- Test system-generated reports utilized during the audit

# Involvement of others

Audit of financial statements	Extent of planned involvement
Internal Audit (IA)	The audit team will review all reports issued by IA and assess the impact of the IA's efforts on our planned audit approach and establish an appropriate level of coordination between KPMG and IA plans.
KPMG professionals with specialized skill or knowledge who are involved in performance of audit procedures	The engagement team will engage firm specialists to assist in the audit areas of pension, post-retirement benefits liabilities, and claims payable liability.

# Newly effective accounting standards

Effective for 2025	Expected impact	Early adoption permitted
GASB 101, <i>Compensated Absences</i>	●	✓
GASB 102, <i>Certain Risks Disclosures</i>	●	✓
Effective for 2026 and beyond		
GASB 103, <i>Financial Reporting Model Improvements</i>	●	✓
GASB 104, <i>Disclosure of Certain Capital Assets</i>	●	✓

Expected impact: high ● moderate ● low ● none ●



# Newly effective accounting standards

Effective for 2025	Expected impact
GASB 101, <i>Compensated Absences</i>	Low
<p>This Statement requires that liabilities for compensated absences be recognized for</p> <ol style="list-style-type: none"><li>1) leave that has not been used and</li><li>2) leave that has been used but not yet paid in cash or settled through noncash means.</li></ol> <p>A liability should be recognized for leave that has not been used if</p> <ol style="list-style-type: none"><li>a) the leave is attributable to services already rendered,</li><li>b) the leave accumulates, and</li><li>c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.</li></ol> <p>Effective for fiscal years beginning after December 15, 2023.</p> <p><b>Potential Impact:</b></p> <p>The Corporation should compare its current accounting policy for compensated absences to the standards set forth in GASB 101 to determine if any revisions are necessary.</p>	

# Newly effective accounting standards (continued)

Effective for 2025	Expected impact
GASB 102, <i>Certain Risks Disclosures</i>	Low

This Statement requires the Corporation to assess whether a concentration or constraint makes the Corporation vulnerable to the risk of a substantial impact. Additionally, this Statement requires the Corporation to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If those criteria are met, additional disclosures are required.

Effective for fiscal years beginning after June 15, 2024

## **Potential Impact:**

The Corporation should review the concentration or constraints that could have a substantial impact and update presentation and disclosure as needed.



# Shared responsibilities: Independence

Auditor independence is a shared responsibility and most effective when management, those charged with governance and audit firms work together in considering compliance with the independence rules. In order for KPMG to fulfill its professional responsibility to maintain and monitor independence, management, those charged with governance, and KPMG each play an important role.



## System of Independence Quality

The firm maintains a system of quality control over compliance with independence rules and firm policies. Timely information regarding upcoming transactions or other business changes is necessary to effectively maintain the firm's independence in relation to:

- New affiliates (which may include subsidiaries, equity method investees/investments, sister companies, and other entities that meet the definition of an affiliate under AICPA independence rules)
- New officers or directors with the ability to affect decision-making, individuals who are beneficial owners with significant influence over the Corporation, and persons in key positions with respect to the preparation or oversight of the financial statements



## Certain relationships with KPMG

Independence rules prohibit:

- Certain employment relationships involving directors, officers, or others in an accounting or financial reporting oversight role and KPMG and KPMG covered persons.
- The Corporation or its directors, officers, from having certain types of business relationships with KPMG or KPMG professionals.

# Responsibilities

## Management responsibilities

- Communicating matters of governance interest to those charged with governance.
- The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

## KPMG responsibilities objectives

- Communicating clearly with those charged with governance the responsibilities of the auditor regarding the financial statement audit and an overview of the planned scope and timing of the audit.
- Obtaining from those charged with governance information relevant to the audit.
- Providing those charged with governance with timely observations arising from the audit that are significant and relevant to their responsibility to oversee the financial reporting process.
- Promoting effective two-way communication between the auditor and those charged with governance.
- Communicating effectively with management and third parties.

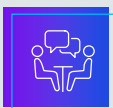
## KPMG responsibilities other

- If we conclude that no reasonable justification for a change of the terms of the audit engagement exists and we are not permitted by management to continue the original audit engagement, we should:
  - Withdraw from the audit engagement when possible under applicable law or regulation;
  - Communicate the circumstances to those charged with governance, and
  - Determine whether any obligation, either legal contractual, or otherwise, exists to report the circumstances to other parties, such as owners, or regulators.
- Forming and expressing an opinion about whether the financial statements that have been prepared by management, with the oversight of those charged with governance, are prepared, in all material respects, in accordance with the applicable financial reporting framework.
- Establishing the overall audit strategy and the audit plan, including the nature, timing, and extent of procedures necessary to obtain sufficient appropriate audit evidence.
- Communicating any procedures performed relating to other information, and the results of those procedures.

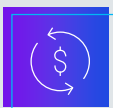
# Required inquiries



What are your views about fraud risks, including management override of controls, at the entity and whether you have taken any actions to respond to these risks?



Are you aware of, or have you identified, any instances of actual, suspected, or alleged fraud, including misconduct or unethical behavior related to financial reporting or misappropriation of assets? If so, have the instances been appropriately addressed and how have they been addressed?



Are you aware of or have you received tips or complaints regarding the entity's financial reporting (including those received through the internal whistleblower program, if such program exists) and, if so, what was your response to such tips and complaints?



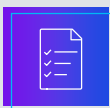
How do you exercise oversight over management's assessment of fraud risk and the establishment of controls to address/mitigate fraud risks?



Has the entity entered into any significant unusual transactions?



Are you aware of any matters relevant to the audit, including, but not limited to, any instances of actual or possible violations of laws and regulations, including illegal acts (irrespective of materiality threshold)?



Has the entity complied with all covenants during the financial statement period and before the date of the auditor's report?

Have there been any events of default during the financial statement period and before the dates of the auditor's report?



What is the audit committee's understanding of the entity's relationships and transactions with related parties that are significant to the entity?



Does any member of the audit committee have concerns regarding relationships or transactions with related parties and, if so, what are the substance of those concerns?



# Questions?

For additional information and audit committee resources, including National Audit Committee Peer Exchange series, a Quarterly webcast, and suggested publications, visit the KPMG Audit Committee Institute (ACI) at <https://boardleadership.kpmg.us/audit-committee.html>

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# Office of Internal Audits Update

Audit Committee Meeting  
June 16, 2025

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

# External Audits Update

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- **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
- Audit is on-going



- **EXTERNAL AUDITS - Audit of Language Access Services**
- Audit Notification Letter Received – December 21, 2023
- Entrance Conference – January 17, 2024
- Status: Reporting Stage
- Audit by The Office of State Comptroller looking at Language Access Services provided
- Preliminary Findings issued.
- Response to Preliminary Findings submitted May 2025.

# External Audits Update

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- **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 Completed.
- Final Report Issued

# INTERNAL AUDIT ACTIVITIES

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- Number of Audits on FY 2025 Plan.
- Completed Audits 2
- In Progress 3
- Not Started 0

## *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 eighteen (18) reports for Calendar Year (CY) 2021. The Office of Internal Audits has reviewed and issued those reports. Fifteen (15) 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. One (1) report remained in a pending status and two (2) will be dissolved. A management decision was made not to complete services for one (1) of the auxiliaries because of the low revenue. The cost outweighs the benefit.

For Calendar Year (CY) 2022, The Office of Internal Audits has finalized and issued seventeen (17) reports. Fifteen (15) reports were Compilations, one (1) Review and (1) Audit. One (1) report remained in a pending status and 2 will be dissolved. A management decision was made not to complete two (2) of the auxiliaries because of the revenue. The cost outweighs the benefit.

## Auxiliary Audits List Status Update as of May 30, 2025

AUXILIARY	CALENDAR YEARS REVIEWED	2018 REVENUES	2019 REVENUES	2020 REVENUES	2021 REVENUES	2022 REVENUES
Dr. Susan Smith McKinney Nursing & Rehabilitation Center	2018 – 2022	\$80,714	\$77,547	\$12,102	\$4,600	\$6,095
Bellevue Association	2019 – 2022	NA	\$243,272	\$83,823	\$199,830	(\$13,321)
Friends of Harlem Hospital Center	2018 – 2020	\$133,487	\$215,341	\$276,382	Pending	Pending
Kings County Hospital Center	2018 – 2022	\$58,804	\$21,142	\$43,407	\$6,342	\$12,786
Queens Hospital Center	2018 – 2022	\$330,779	\$29,649	\$28,153	\$4,621	\$12,930

**Audit Committee of the  
NYC Health + Hospitals  
Board of Directors  
Meeting**

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

**June 16, 2025**



- Coalfire 2025 HIPAA Risk Analysis
  - Coalfire is nearly halfway through its 2025 HIPAA Risk Analysis
  - Coalfire conducted site visits at most of the acute care facilities, SNFs, and Central Office in May
  - New facilities include school-based behavioral health clinics
  - Coalfire will conduct site visits at the D&TCs, clinics, and Correctional Health Services in July
  - Coalfire hosted a Supply Chain Risk Management workshop on April 22<sup>nd</sup> and 23<sup>rd</sup>

- Enterprise Risk & Compliance Committee (“ERCC”)
  - The ERCC met in February and April to review and approve the FY2026 Risk Analysis, respectively.
  - The FY2026 Risk Analysis forms the basis for the FY2026 Work Plans for Compliance and Internal Audits.
  - The ERCC met on June 5, 2025, to finalize the FY2026 Corporate Compliance Work Plan, which will be presented to the Audit Committee for approval.

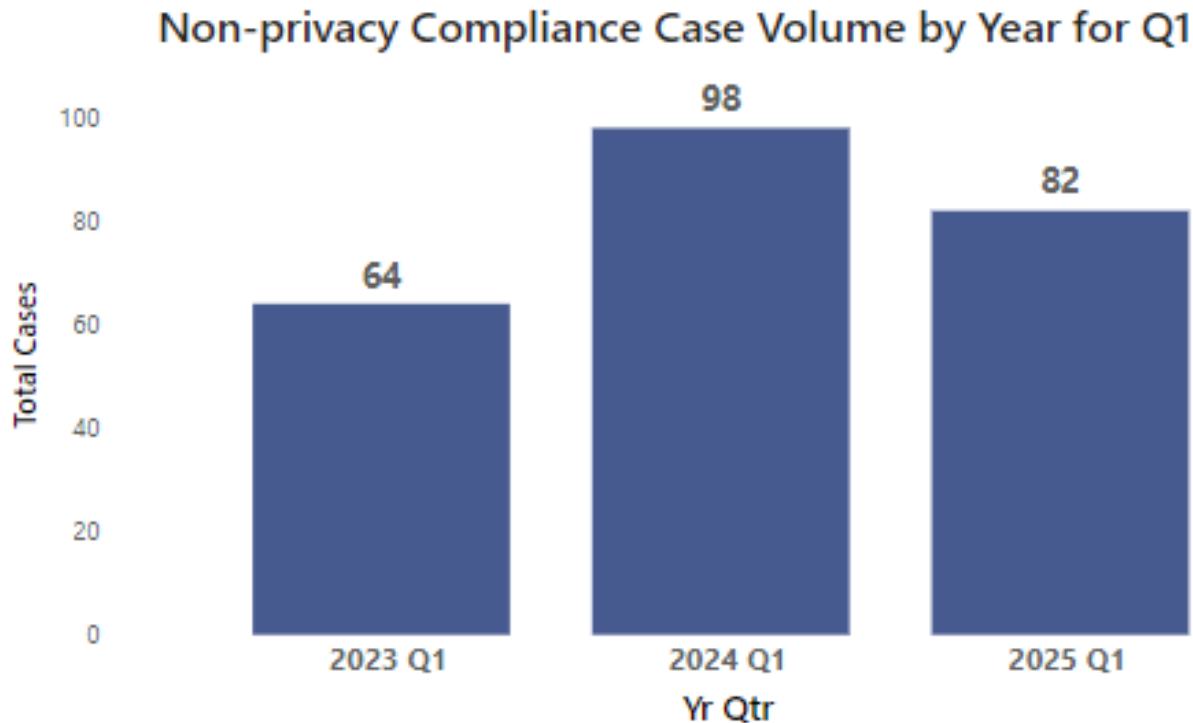
- Office of Corporate Compliance Communications Plan
  - The Office of Corporate Compliance launched the first installation of its Communication Plan in February, called “Introducing Compliance Hot Topics,” which was sent via email to all workforce members to alert them of upcoming important compliance topics.
  - The first Hot Topic will address the System’s Gift Policy.

- Operating Procedure (“OP”) Updates
  - OP 50-1 Corporate Compliance and Ethics Program
  - OP 50-2 Policy on Fraud Waste and Abuse and False Claims
  - OP 50-3 Policy on Gift Exchange & Receipt
  - OP 50-5 Emergency Medical Treatment and Active Labor Act (“EMTALA”)
  - HIPAA Privacy & Security OPs

# Compliance Report Metrics

- First Quarter comparative analysis of compliance cases for CY's 2023, 2024 and 2025.

## Non-Privacy Compliance Report Metrics

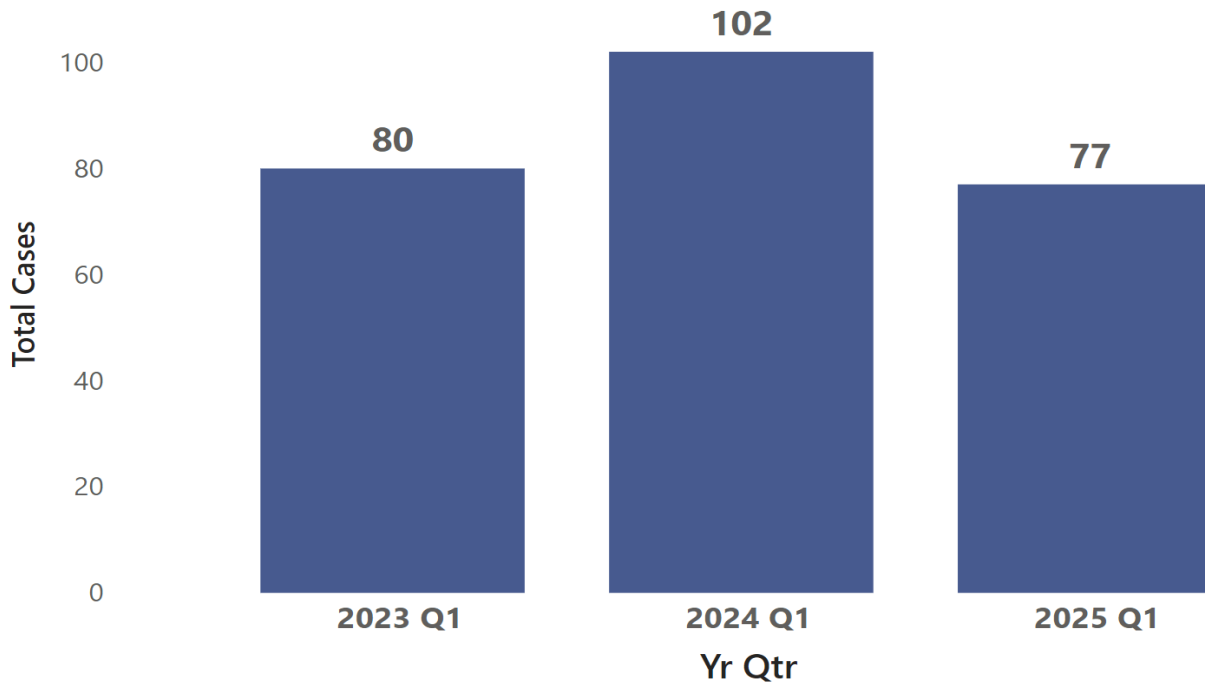


# Compliance Report Metrics

- First Quarter comparative analysis of privacy cases for CY's 2023, 2024 and 2025.

## Privacy Compliance Report Metrics

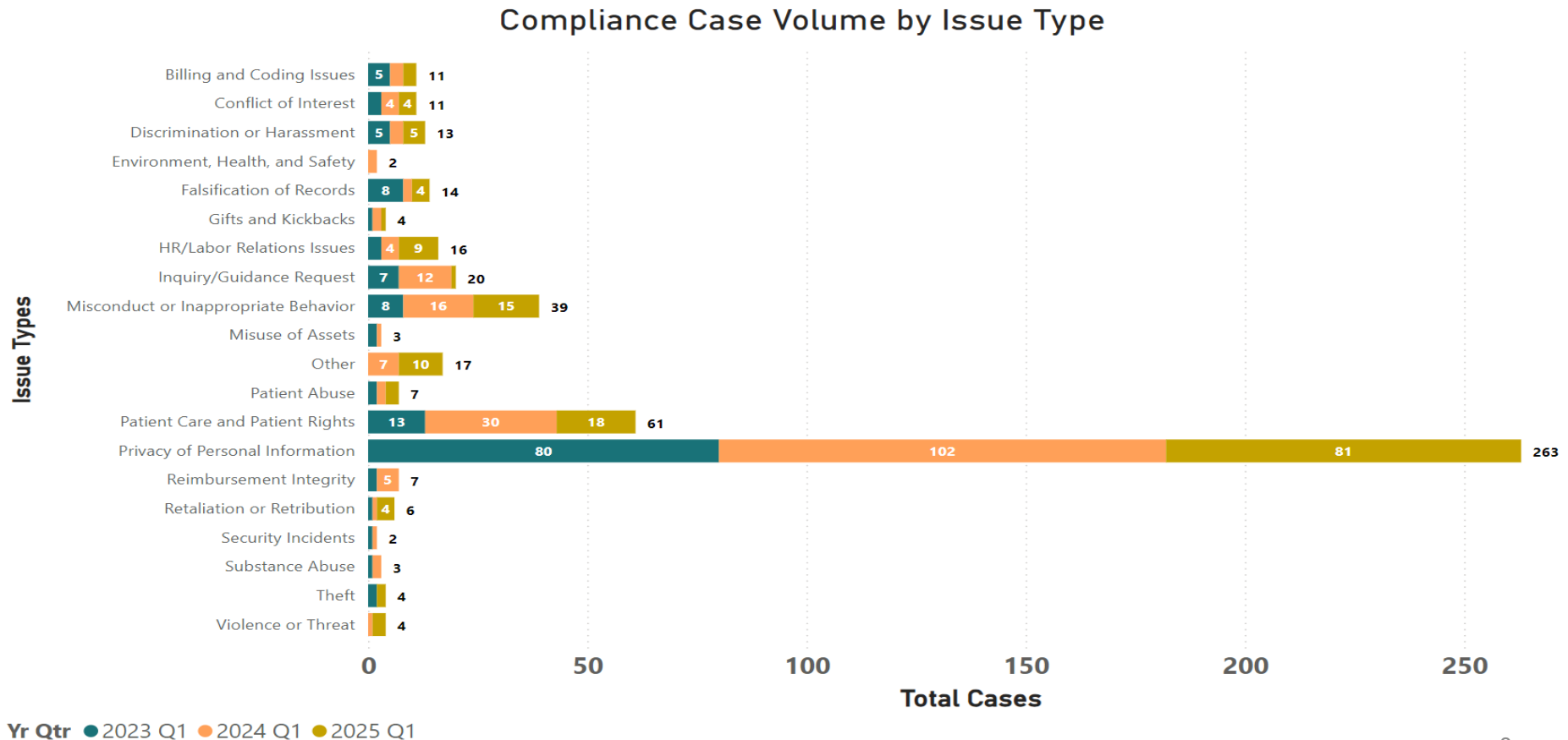
Privacy Compliance Case Volume by Year for Q1





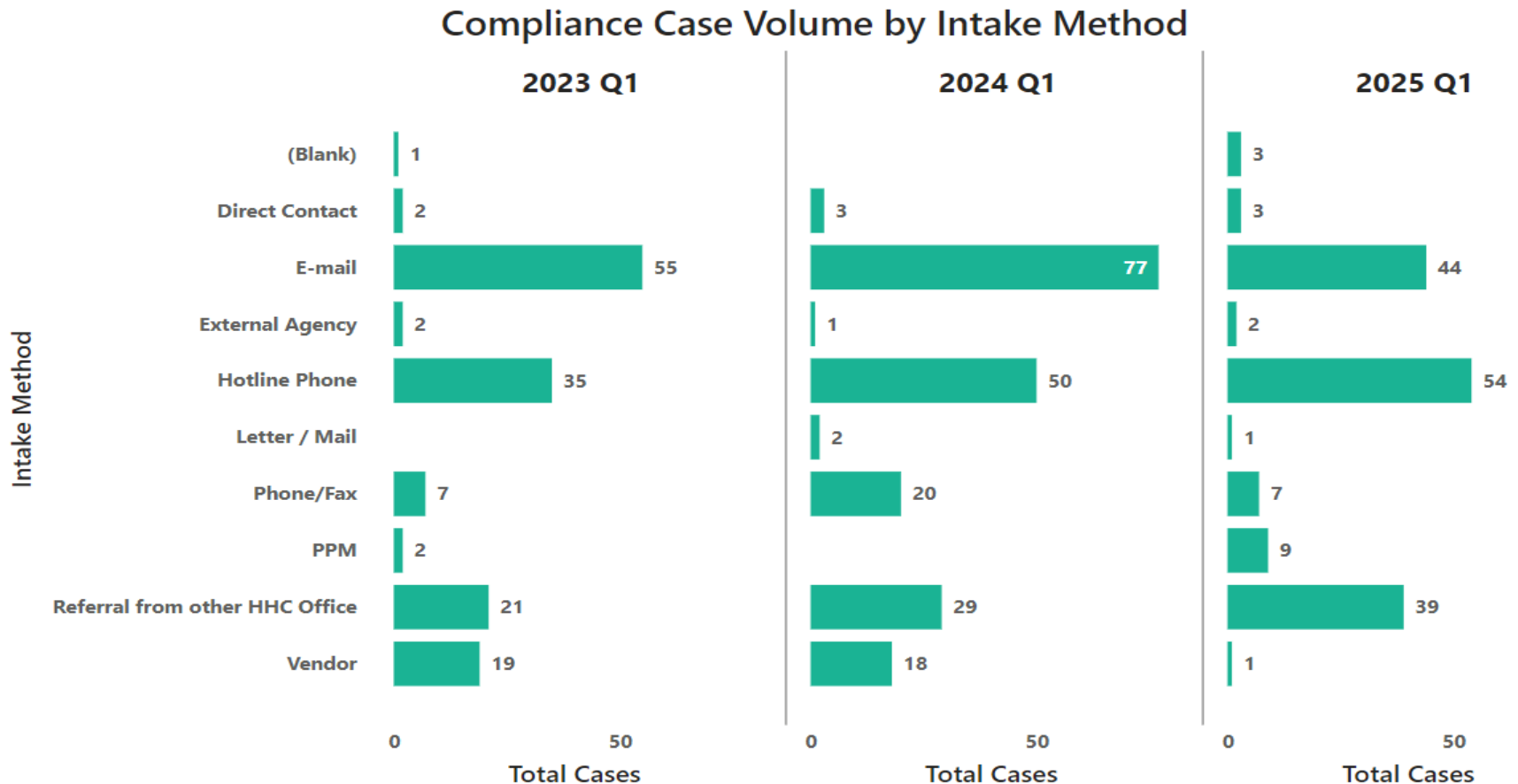
# Compliance Report Metrics

- First Quarter comparative analysis of all cases for CY's 2023, 2024 and 2025 by Issue Type.



# Compliance Report Metrics

- First Quarter comparative analysis of all cases for CY's 2023, 2024 and 2025 by Intake Method.



# Compliance Report Metrics

- First Quarter comparative analysis of all cases for CY's 2023, 2024 and 2025 by Reporter Anonymity.

