



**AUDIT COMMITTEE
MEETING AGENDA**

**October 13, 2026
10:00 A.M.
50 WATER STREET**

CALL TO ORDER

- Adoption of Minutes – June 08, 2026
- Executive Session

Freda Wang

INFORMATION ITEMS

- Fiscal Year 2026 Report to the Audit Committee
- Fiscal Year 2026 Draft Financial Statement
- Adoption of the Financial Statement
- Internal Audits Update
- Compliance Report

**KPMG – Maria Tiso
David Guzman
Freda Wang
Joseph O’Keefe
Catherine Patsos**

OLD BUSINESS

Freda Wang

NEW BUSINESS

ADJOURNMENT



June 08, 2026

AUDIT COMMITTEE MEETING TALKING POINTS

As Reported by: Sally Hernandez-Piñero

Committee Members: Mitchell Katz, Ms. Freda Wang, Ms. Patricia Marthone, José Pagán and Ms. Tricia Taitt

The meeting was called to order by Ms. Sally Hernandez-Piñero, Committee Chair at 10:05am.

Ms. Sally Hernandez-Piñero requested a motion to adopt the minutes of the Audit Committee meeting held on April 13, 2026. A motion was made and duly seconded with all in favor to adopt the minutes.

Ms. Sally Hernandez-Piñero 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 10:47am.

Ms. Sally Hernandez-Piñero noted that during the executive session the Committee reviewed and approved the 2027 Internal Audit and Corporate Compliance Work Plans.

Ms. Sally Hernandez-Piñero then introduced Mr. David Guzman, Corporate Comptroller to present the annual financial audit plan. Mr. Guzman noted that today we have KPMG here to present the audit plan and strategy for the year ending June 30, 2026.

KMG Update

Ms. Maria Tiso, introduced herself and the audit team. The team comprises of the following; Mr. Ryan Santonacita, Managing Director,

and Ms. Yimiao Chen, Senior Manager. Ms. Tiso stated that KPMG would be presenting the Audit Plan and Strategy for the fiscal year ending June 30, 2026.

Ms. Tiso stated that KPMG continues to focus on delivering a high-quality audit through the use of technology, data analytics, ongoing communication, and a risk-based audit methodology. She also noted that KPMG maintains regular communication with management throughout the course of the year.

Ms. Tiso then reviewed the audit deliverables. She stated that there were no significant changes from the prior year. KPMG will issue reports related to New York City Health and Hospitals Corporation, HHC ACO, MetroPlus Health Plan, HHC Insurance Company, debt compliance letter in connection with the Corporations outstanding bonds, report on internal control over financial reporting, and various cost reports.

She also noted that the Maimonides transaction is still going through regulatory approvals, if there's anything that changes, she will work with the management team on any of those deliverables as needed.

Ms. Tiso also discussed the audit timeline and KPMG's efforts to shift audit procedures earlier in the process. She stated that the goal is to complete approximately 35% of audit work before year end fieldwork begins.

Ms. Tiso also noted that the only significant changes on the audit team was the appointment of Martin Dunbar as Engagement Quality Control Reviewer, replacing Steve Reeder who will retired effective September 30, 2026. She then turned over the presentation to Mr. Santonacita.

Mr. Santonacita, introduced himself and then discuss the required communications to those charged with governance. He stated that the audit will be conducted in accordance with Generally Accepted Auditing Standards and Government Auditing Standards. He then discussed materiality and stated that materiality involves both qualitative and

quantitative factors and is based on professional judgment and the needs of users of the financial statements.

Mr. Santonacita then reviewed the audit timeline. He stated that the planning and risk assessment are underway (March 2026 - June 2026) and the year-end substantive audit procedures will occur from (August 2026 - October 2026). He noted that other deliverables are expected to be presented between (November 2026 through May 2027). This includes the management letter for the Corporation and they will perform the following audits for the following entities: MetroPlus Health Plan Inc, HHC ACO Inc., HHC Insurance Company, Inc., Maimonides entities (if applicable) and plan and perform audit for regulatory reports for AHCF-1 and RHCF-4 for the corporation's entities (timing to be determine based on State of New York).

Mr. Santonacita then discussed the audit risk assessment and noted that management override of controls has been identified as a significant audit risk. He explained that management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and override controls.

Mr. Santonacita then reviewed significant audit areas including; due from/to third party payors, appropriations revenue, lease liabilities, long term debt and debt compliance, valuation of patient accounts receivable, claims payable liabilities, pension obligations (GASB 68), post retirement obligations (GASB 75), and due from/to third party payors.

Mr. Santinacita also discussed information technology and stated that KPMG will obtain an understanding of the Corporation's IT environment and evaluate reports used during the audit process. He also noted that KPMG coordinates with Internal Audit and utilizes actuarial specialists in certain audit areas. He then turns over the presentation to Ms. Yimiao Chen to speak about newly effective accounting standards.

Ms. Yimiao started her presentation by discussing newly effective Governmental Accounting Standards Board (GASB) pronouncements. She noted

the two new accounting GASB pronouncements that will be effective for the year ending June 30, 2026. GASB 103, Financial Reporting Model Improvements and GASB 104, Disclosure of Certain Capital Assets. GASB 105, Subsequent Events will be effective for 2027.

Ms. Yimiao reviewed GASB Statement No. 103 and stated that it improves financial reporting and requires changes to the presentation of revenues and expenses. She noted that there is an improvement on the MD&A which is more analytical driven for explaining the financial variances. It also provides a new definition of unusual and infrequent items. She also stated that most importantly for H+H, it requires an improvement of the presentation of proprietary funds statement of revenue expenses and changes in funds net position, which essentially the income statement for H+H will be presented differently under GASB No.103. She discussed GASB No. 103 clarifies what's the definition for operating revenue. Only exchange revenue is considered as operating revenue. H+H serve patients that's why the net patient service revenue is an operating revenue, for MetroPlus because MetroPlus provides insurance coverage for its members, that's why the premium revenue is an operating revenue under GASB No.103. H+H receives appropriations from the City of New York under GASB No.103, the definition essentially categorized the appropriations as a subsidy revenue that will be presented in the new section as noted here as a non-capital subsidy. So that will be a presentation change on the H+H income statement. The appropriation revenue will be separated out from the operating revenue and be presented in this new section. They are working with Mr. David Guzman and his team as well as their national office to evaluate the impact of this change on H+H income statement.

Ms. Sally Hernandez-Piñero asked for clarification regarding MetroPlus Health Plan and how revenues would be categorized.

Ms. Yimiao responded by saying that MetroPlus will stay the same, because it essentially provides member service coverage for its members. So that is why the premium revenue will stay in operating income. She noted that MetroPlus is not going to change.

Ms. Tiso responded by noting that the appropriations and subsidies from the City is what we have to evaluate with management. They have to figure out if it an exchange transaction versus non-exchange. She mentioned maybe they might be hybrid, it is just too preliminary to go through all that. The point of this GASB is for more transparency, so the reader could see the services that are being performed to the patient and then see what is coming from the City for appropriations and subsidies. This will make it clearer to the reader of the financial statement and geographical changes on the panel.

Ms. Yimiao then reviewed GASB Statement No. 104, which establishes requirements for certain types of capital assets to be disclosed separately in the capital asset disclosures required by GASB Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments. The statement also establishes requirements for assessing whether capital assets are held for sale and requires additional disclosures for those assets. Ms. Yimiao noted that if the Corporation has assets that meet these criteria, related risk disclosures would be required in the financial statements.

Ms. Tiso then reviewed KPMG's independence requirements, noting that auditor independence is a shared responsibility between KPMG and management. She explained that KPMG monitors any new affiliates, acquisitions, or other relationships to ensure there are no independence concerns. Ms. Tiso stated that KPMG utilizes a monitoring system called Sentinel and that she serves as the lead reviewer for all projects submitted through the system. In that role, she is responsible for confirming that no independence issues exist from KPMG's perspective. She reported that, at this time, there are no independence concerns.

Ms. Tiso then reviewed the respective responsibilities of management, KPMG, and the Audit Committee in connection with the audit process and the issuance of the financial statements. She emphasized the importance of each party understanding and fulfilling its responsibilities throughout the engagement.

Lastly, Ms. Tiso discussed the required audit inquiries. She noted that management override of controls is considered a significant audit risk and as part of the audit process, KPMG conducts inquiries with senior management regarding fraud risks, unusual transactions, and other matters that could impact the financial statements. She explained that these questions are asked throughout the audit and will be revisited at year end. Any matters identified that warrant disclosure will be communicated to the Audit Committee. Ms. Tiso then concluded her presentation.

Ms. Taitt asked, regarding the timeline from November 2026 through May 2027, at what point KPMG would have access to assess the full scope and magnitude of the Maimonides entities being added to the Corporation.

Ms. Tiso responded that KPMG has had access to certain information through the due diligence process; however, full access to all records would not occur until the transaction closes.

Ms. Taitt asked whether, despite efforts to perform work in advance, the full scope and magnitude of the transaction could not be determined until closing.

Ms. Andrea Cohen responded that, upon closing, the Corporation would gain access to all books, records, and other assets related to the transaction. She noted that significant financial due diligence has already been performed and asked for clarification regarding any specific concerns.

Ms. Taitt asked whether the assessments conducted to date were aligned with the other areas under review.

Mr. Santonacita responded that, when the Audit Committee communications were initially drafted, the anticipated closing date for the Maimonides transaction was March 31, 2026. As a result, the transaction was included in the draft communications. He noted that the timeline has continued to shift and that any audit work related to Maimonides would likely fall under the Fiscal Year 2027 audit rather than Fiscal Year

2026. Given the uncertainty surrounding the closing date, the matter was included so the Committee would be aware of the potential impact. He added that, if the transaction closes prior to June 30, 2026, additional reporting considerations may be required.

Mr. Guzman responded that, even if the transaction closes before June 30, 2026, there may be subsequent event disclosures required in the financial statements. He noted that management would work closely with KPMG regarding any necessary disclosures.

Ms. Tiso responded that KPMG typically returns during the third week of October. If the transaction closes between now and October, a subsequent event disclosure would likely be required. She stated that KPMG would work with management, including Andrea Cohen and David Guzman, to determine the appropriate disclosures. She further noted that the required deliverables and regulatory reporting requirements associated with Maimonides would need to be evaluated in coordination with management and would likely impact the June 30, 2027 reporting cycle.

Ms. Wang asked whether Maimonides would be consolidated into the Corporation's financial statements next year and whether Maimonides operates on a June 30 fiscal year-end.

Ms. Tiso responded that Maimonides currently operates on a December 31 fiscal year-end and that discussions have taken place regarding converting to a June 30 fiscal year-end to align with the Corporation.

Mr. David Guzman confirmed that those discussions are ongoing.

Ms. Wang asked whether the transition would require an extended reporting period or a six-month stub period.

Mr. David Guzman responded that management has requested a stub period as part of the transition process.

Ms. Sally Hernandez-Piñero asked if there were any additional questions before turning the meeting over to Mr. Joseph O’Keefe.

Internal Audit Update

Mr. O’Keefe provided an update on the external audits currently in progress. He reported that the City Comptroller’s Office is conducting an audit of the RightSourcing contract and that the audit remains ongoing. He also noted that the Internal Revenue Service is conducting an audit related to IRS Form 941 reporting, which is also in progress.

Mr. O’Keefe then provided an update on the Fiscal Year 2026 Audit Plan, noting the following:

1. Completed Audits: 4
2. Audits in Progress: 2
3. Audits not Started: 0

Mr. O’Keefe noted that this concluded his presentation.

Ms. Sally Hernandez-Piñero asked if anyone have any questions before turning the meeting over to Ms. Catherine Patsos.

Corporate Compliance Update

Ms. Catherine Patsos, Chief Compliance Officer, provided an update on the current compliance activities.

Ms. Patsos stated that the Office of Corporate Compliance continues to work with Coalfire regarding the HIPAA Risk Analysis. She noted that facility reviews have been completed and that interviews and follow up activities are ongoing.

Ms. Patsos also discussed supply chain management related activities and noted that deliverables are being developed as part of those projects.

Ms. Patsos then reviewed the Fiscal Year 2027 Risk Assessment. She stated that the assessment involved interviews with Central Office Leadership and a review of Federal and State oversight agency work plans.

Ms. Patsos noted that the draft risk assessment was presented to the Enterprise Risk and Compliance Committee in April 2026 and that the final risk assessment was presented on June 2, 2026. She stated that the assessment serves as the basis for the Fiscal Year 2027 Corporate Compliance Work Plan.

Ms. Patsos then reviewed compliance metrics and reporting activity. She discussed the volume and types of reports received, including privacy and non-privacy matters.

Ms. Patsos reviewed comparative first quarter metrics from the previous three years and discussed reporting trends by facility.

Ms. Patsos noted that this concluded his presentation.

Ms. Sally Hernandez-Piñero asked is there any old or new business?

No, new or old business

Meeting adjourned at 11:17 am



New York City Health and Hospitals Corporation Discussion with those charged with governance

Audit results for the year ended June 30, 2026

October 13, 2026



With you today

Maria Tiso

Lead Engagement Partner

Ryan Santonacita

Engagement Managing Director

Yimiao Chen

Engagement Senior Manager

PeopleX Platform

Be confident in KPMG with our people and platform integrated into every aspect of your audit. Here's what makes us different:

Agile, industry-experienced team members

led by an empowered lead partner and backed by the strength of our full firm

Modernized project management

with milestones focused on minimizing disruption and maximizing insights

Tailored, data-driven approach

driving a risk-based strategy, with clarity and visibility from the very start

Environment of trust and transparency

through open communication and meaningful conversations

KPMG has put AI and innovation at the forefront and is significantly advancing the capabilities of auditing and financial reporting to uplevel employee experience and accelerate innovation. With the integration of AI innovations across the Microsoft Cloud, further enhanced by KPMG's Audit expertise, together we are creating more value and achieving more together as a result.

Amy Hood
Chief Financial Officer
 **Microsoft**

The future of audit | **AI-powered. Human-assured.**

Phase 1: Human auditor with assistant

Where we are today

Phase 2: Human-agent teams

Where we will be in the
fall of 2026

Phase 3: AI-powered, Human-assured

Where we are going starting
in 2027



We gave the *Wall Street Journal* an
inside look at our AI-powered audit.

[Read their take here.](#)

Insightful audit response

We used this technology to test the claims paid expense for MetroPlus Health Plans and Other than Personnel Expenses for New York City Health and Hospitals Corporation.

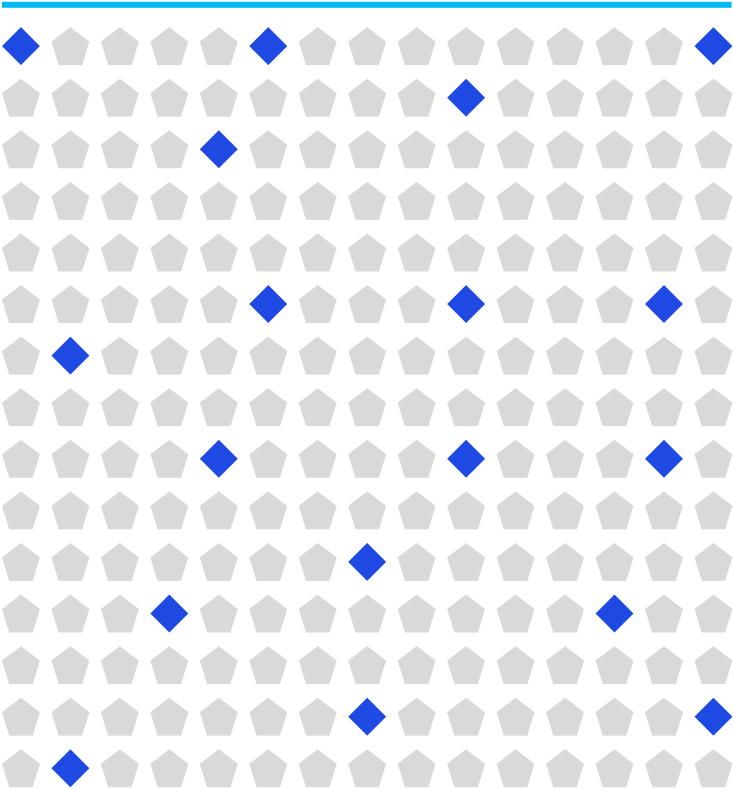
Transaction scoring

All transactions within a population flowing through an entity’s ledger are analyzed and allocated a ‘score’ using statistical, advanced, and rules-based data analysis methods to identify transactions requiring further evaluation.

Transaction scoring provides:

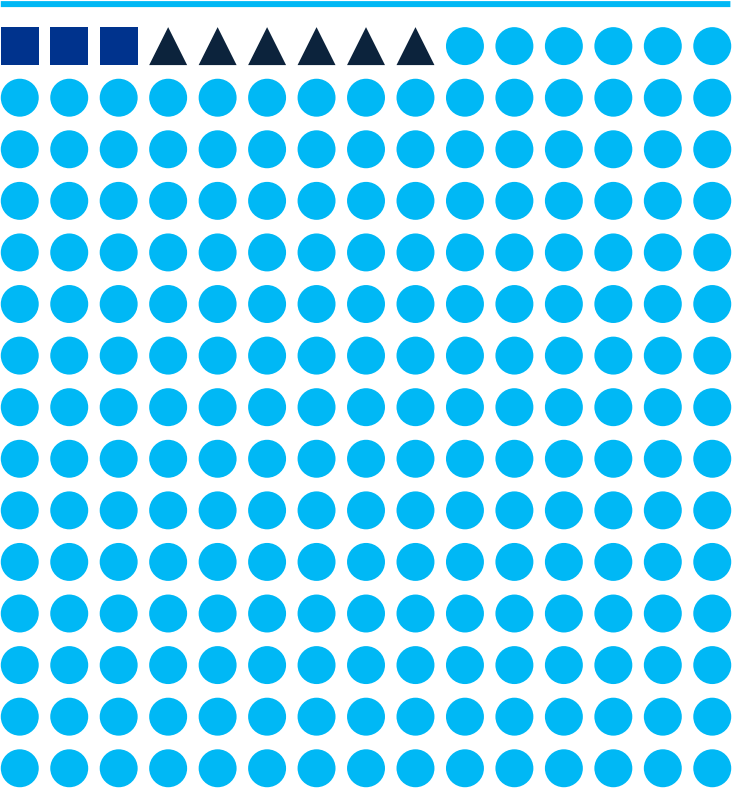
- multipurpose use of data with automated analysis;
- analysis of 100% of population;
- more targeted sampling and a focus on transactions requiring further evaluation; and
- single source of insights, risk assessment, and substantive evidence.

Traditional sampling



◆ Requires source documents
◐ Untested population

Transaction scoring



■ ▲ Medium and High: Extent of additional evidence may vary
● Low: Sufficient evidence

versus

Auditor deliverables and audit opinion

Current deliverables

- Auditor's report on the annual financial statements of New York City Health and Hospitals Corporation (the Corporation) as of and for the year ended June 30, 2026
- 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
- Debt compliance letter in connection with the Corporation's outstanding bonds

Future deliverables

- Management letter to the Audit Committee and management on our recommendations regarding internal controls and other operational matters – in progress to be issued in December 2026
- Auditor's report on the financial statements of HHC ACO, Inc. as of and for year ended June 30, 2026 – expected to be issued in December 2026
- Auditor's report on the statutory financial statements of MetroPlus Health Plan, Inc. as of and for year ended December 31, 2026 – expected to be issued in March 2027
- Auditor's report on the statutory financial statements of HHC Insurance Company, Inc. as of and for the year ended December 31, 2026 – expected to be issued in 2027
- Auditor's reports in connection with cost reports for RHCF-4 (skilled nursing facilities) and AHCF-1 (diagnostic and treatment centers) – expected to be issued in 2027

Audit opinion

Our audit of New York City Health and Hospitals Corporation (the Corporation) was conducted in accordance with Government Auditing Standards, issued by the Comptroller General of the United States (Government Auditing Standards). We expect to issue an unmodified auditor's report for the year ended June 30, 2026 upon completion of all audit procedures with an emphasis of matter paragraph related to the GASB 103 adoption. Our opinion will also include a paragraph relating to required supplementary information included in the financial statements.

Required communications to those charged with governance

Prepared on: October 9, 2026

Presented on: October 13, 2026



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Audit results required communications and other matters

Matters to communicate		Reference
Next steps	✓	Page 10
Significant unusual transactions	X	
Uncorrected audit misstatements	X	
Corrected audit misstatements	X	
Financial statement presentation and disclosure omissions	X	
Non-GAAP policies and practices	X	
Auditors' report	✓	Page 6
Significant accounting estimates	✓	Pages 14 to 17

Matters to communicate	
Subsequent events	X
Noncompliance with laws and regulations	X
Significant difficulties encountered during the audit	X
Management's consultation with other accountants	X
Disagreements with management	X
Going concern	X

✓ = Matters to report

X = No matters to report

Audit results required communications and other matters

Matters to communicate	
Significant accounting policies, practices, and financial statement disclosures	The significant accounting policies are summarized in note 1 to the financial statements. As described in note 1, the Corporation adopted GASB Statement No. 103, Financial Reporting Model Improvements, and No. 104, Disclosure of Certain Capital Assets.
Changes to our risk assessment and planned audit strategy	There were no significant changes to the initial 2026 audit plan.
Other matters	On December 18, 2025, NYC Health + Hospitals signed Affiliation and Asset Transfer Agreement (“ATA”) whereby Maimonides Health Resources, Inc. and its related subsidiaries (“Maimonides”) may become part of NYC Health + Hospitals. The relationship is designed to enhance healthcare services for residents of Maimonides’ catchment area and the surrounding communities. The terms of the ATA call for NYC Health + Hospitals to assume all current operations. The consummation of the transaction contemplated by the ATA is subject to approvals from state regulatory authorities. It is anticipated that this transaction will be completed during fiscal year 2027.
Consultations	We consulted with KPMG’s Department of Professional Practice on the adoption of GASB 103 and on the technical accounting for the Maimonides transaction.
Related parties	Related party transactions with the City of New York are disclosed in the financial statements.
Significant findings or issues discussed, or subject to correspondence, with management	We discussed with management the adoption of GASB 103 and its impact on the presentation of the financial statements.
Illegal acts or fraud	We identified no actual or suspected fraud involving management, employees with significant roles in internal control, or others that could result in a material misstatement of the financial statements.
Written communications	Engagement letter and management representation letter.
Independence	We are not aware of any relationships between our firm and New York City Health and Hospitals (the Corporation) other than the professional services provided to the Corporation identified in our engagement letters.
Required inquiries	See page 18.

Next steps (as of October 9, 2026)

- Finalize draft financial statements including partner and second review partner review
- Finalize tax review
- Finalize testwork and review in the following audit areas, follow up on remaining prepared-by-client open items, and finalize audit documentation:
 - Debt covenant compliance
 - Statement of cash flows
 - Journal entry testing
- Evaluation subsequent events through report issuance date:
 - Obtain down to date legal confirmation update
 - Inquire of management and update subsequent footnote, if applicable
 - Inspect most recently available minutes
- Obtain signed management representation letter



Adoption of new accounting pronouncements — GASB 103

Effective July 1, 2025, NYC Health + Hospitals adopted GASB Statement No. 103, *Financial Reporting Model Improvements*. The standard updates the presentation of proprietary fund financial statements by requiring a clearer distinction between operating activities, noncapital subsidies, and nonoperating activities, with corresponding change on the statement of cash flows.

The adoption does not change the Corporation's overall change in net position; it reclassifies certain revenues and expenses within the statement of revenues, expenses, and changes in net position.

Appropriations and grants move to noncapital subsidies because they are resources from another government that support operations with no exchange of value.

Presentation change only

No effect on the Corporation's change in net position or ending net deficit for FY 2026.

Adoption of new accounting pronouncements — GASB 103, cont'd

Presentation of proprietary fund resource flows statement

- Distinguish between operating and nonoperating revenue and expenses;
- Present noncapital subsidies separately before other nonoperating revenue and expenses;
- Use all-inclusive format.

Operating revenues (detailed)

Total operating revenues

Operating expenses (detailed)

Total operating expenses

Operating income (loss)

Noncapital subsidies (detailed)

Total noncapital subsidies

← New section

Operating income (loss) and noncapital subsidies

← New subtotal

Other nonoperating revenues and expenses (detailed)

Total other nonoperating revenues and expenses

Income (loss) before unusual or infrequent items

Unusual or infrequent items (detailed)

← New section

Increase (decrease) in fund net position

Fund net position—beginning of period

Fund net position—end of period

Adoption of new accounting pronouncements — GASB 103, cont'd

Impact on the statements of revenue, expenses, and changes in net position — Business-type Activities – NYC H+H, year ended June 30, 2026 (in thousands, draft)

Pre-adoption (old format)	FY 2026
Operating revenue:	
Net patient service revenue	7,597,311
Appropriations from City of New York, net	1,564,995
Grants revenue	340,242
Other revenue	176,075
Average Commercial Rate conversion prior period revenue	2,264,300
Total operating revenue	11,942,923
Total operating expenses	12,443,001
Operating (loss)	(500,078)
Nonoperating revenue (expenses):	
Investment income	36,848
Interest expense	(177,923)
Contributions restricted for specific operating activities	19,008
Total nonoperating (expenses), net	(122,067)
(Loss) before other changes in net position	(622,145)
Capital contributions — City, grantors and donors	369,871
(Decrease) in net position	(252,274)
Net deficit position — beginning of period	(1,040,290)
Net deficit position — end of period	(1,292,564)

Post-adoption (GASB 103 format)	FY 2026
Operating revenue:	
Net patient service revenue	7,597,311
Other revenue	176,075
Average Commercial Rate conversion prior period revenue	2,264,300
Total operating revenue	10,037,686
Total operating expenses	12,407,737
Operating (loss)	(2,370,051)
Noncapital subsidies:	
Appropriations from City of New York	1,649,913
Grants revenue (moved from operating revenue)	340,242
Total noncapital subsidies	1,990,155
Operating (loss) and noncapital subsidies	(379,896)
Nonoperating revenue (expenses):	
Investment income	36,848
Interest expense	(177,923)
City of New York debt service	(84,918)
Contributions restricted for specific operating activities	19,008
Capital contributions — City, grantors and donors	369,871
Total nonoperating revenue, net	162,886
(Loss) before unusual or infrequent items	(217,010)
Unusual or infrequent items — Health System merger expense	(35,264)
(Decrease) in net position	(252,274)
Net deficit position — beginning of period	(1,040,290)
Net deficit position — end of period	(1,292,564)

Significant and other accounting estimates

Description of significant accounting estimates

- Valuation of patient accounts receivable, net

Audit findings

Management's process used to develop the estimates

- Management's estimate for the reserves (contractual allowances and allowance for doubtful accounts) is primarily based on contractual agreements with third-party payors, historical collection rates, and current economic trends.

Procedures

- Performed an independent look-back analysis utilizing a data and analytics tool (Alteryx) on the prior-year patient accounts receivable (June 30, 2025) using actual fiscal year 2026 collections received through June 30, 2026.
- Developed a net realizable value estimate for June 30, 2026 patient accounts receivable based on historical collection patterns identified through the June 30, 2025 look-back analysis.
- Evaluated aging and payor class composition for shifts or changes that may impact the current-year estimate.
- Inquired of management about changes in payor trends and contract billing processes.

Indicators of possible management bias

- No indications of management bias.

Conclusions

- Determined that the valuation of patient accounts receivable, net was reasonable in relation to the financial statements taken as a whole.

Significant and other accounting estimates (continued)

Description of significant accounting estimates

- Valuation of pension obligation (GASB 68) and other postemployment obligations (GASB 75) and related disclosures

Audit findings

Management's process used to develop the estimates

- Management provides the salary component of census data for selected participants to the NYC Office of Actuary, which then combines this information with additional relevant data from the New York City Employee Retirement System to project actuarial liabilities using established assumptions.
- Management obtains and records their determined employer's proportionate share of the collective net pension liability from the City of New York.
- Management obtains and records their determined total other postemployment benefit liability from the City of New York.

Procedures

- Utilized a KPMG actuarial professional to evaluate the actuarial methods and assumptions (i.e., discount rate, expected rate of return on assets, salary increases, healthcare costs trend rates, per capita claims cost and mortality rates, etc.) for reasonableness and consistency with the respective requirements of GASB 68 and GASB 75.
- Performed testwork procedures on certain relevant data elements maintained by management within the underlying census data used in the actuarial reports.
- Reviewed the presentation and disclosure of the related pension obligation and post-retirement obligations in the financial statements to help ensure appropriateness with the applicable accounting framework.

Indicators of possible management bias

- No indications of management bias.

Conclusions

- Determined that the valuation of GASB 68 and GASB 75 and related disclosures were appropriate and reasonable in relation to the financial statement taken as a whole.

Significant and other accounting estimates (continued)

Description of significant accounting estimates

- Third party receivable related to the Disproportionate Share Hospital Maximization (DSH Max) program

Audit findings

Management's process used to develop the estimates

- Management estimates revenue from the DSH Max program based on projected losses incurred from treating uninsured and Medicaid patients. These projections are grounded in the 2021 and 2022 audited DSH results—the most recent years that underwent a formal DSH audit. From this baseline, management subtracts offsetting revenue received through other sources, such as Upper Payment Limit (UPL) programs, FEMA reimbursements, Average Commercial Rate payments and regular DSH payments. The resulting net amount represents the estimated uncompensated care that is expected to be subsidized through the DSH Max program.

Procedures

- Utilized a subcontractor, Healthcare Management Solutions, LLC, to review the methodology and assumptions used in estimating the DSH Max receivable.
- Performed testwork and risk assessment over the underlying relevant data elements.

Indicators of possible management bias

- No indications of management bias.

Conclusions

- Determined that the methodology and assumptions used to estimate the DSH Max receivable were reasonable in relation to the financial statements taken as a whole.

Significant and other accounting estimates (continued)

Description of significant accounting estimates

- MetroPlus Health Plan's valuation of claims payable for incurred but not reported (IBNR) claims

Audit findings

Management's process used to develop the estimates

- Management utilizes a third-party actuary to calculate the liability based on historical paid claims data and determine the reasonableness.

Procedures

- Utilized a KPMG actuarial professional to develop an independent estimate using paid claims data and performed a look-back analysis of historical IBNR reserves. The look-back analysis identified favorable reserve development, representing a change in accounting estimate. This adjustment was driven by a significant volume of claims being reprocessed under New York State programs—specifically the Essential Plan and Safety Net Hospital programs—which directly altered prior-year completion factors.
- Performed testwork over the paid claims data and membership data utilized in the actuarial report.

Indicators of possible management bias

- No indications of management bias.

Conclusions

- Determined that the valuation of MetroPlus Health Plan's claims payable liability was reasonable in relation to the financial statement taken as a whole.

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?
- Have there been any instances of actual or possible violations of laws and regulations, including illegal acts (irrespective of materiality threshold)?
 - 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?
 - Have any subsequent events occurred that might affect the financial statements?
 - Has there been any correspondence with regulators or licensing authorities?



Appendix



On the 2026 board agenda

Issues for boards to keep in mind as they carry out their 2026 agendas

Reassess the board's engagement in strategy—particularly scenario planning, agility, crisis planning, and resilience.

Understand the company's AI strategy and related risks and opportunities, and closely monitor the governance structure and talent/workforce needs around the deployment and use of the technology.

Consider the adequacy of the company's data governance framework and processes.

Assess whether the company's cybersecurity governance framework and processes are keeping pace.

Keep material sustainability issues embedded in risk and strategy discussions, and monitor management's preparations for sustainability reporting requirements as well as shareholder expectations.

Sustain a healthy board-CEO relationship.

Revisit board and committee risk oversight responsibilities and allocation among committees.

[*KPMG Board Leadership Center: On the 2026 board agenda*](#)

US Audit Quality and Transparency Reports

- Interactive dashboard highlights key quality metrics
- Details KPMG's investment in our audit approach, people, technology, quality management system and the future of audit

Audit Quality Report

- Provides more granular detail on our commitment to continually enhance audit quality
- Outlines KPMG LLP's System of Quality Control
- Discusses how the firm aligns with the requirements and intent of applicable professional standards, including our System of Quality Control Statement of Effectiveness

Transparency Report

Reports and supplements available at: <https://kpmg.com/us/en/articles/audit-quality-report.html>

For the fiscal year 2025, a separate NYSE supplement is not provided as the relevant information has been incorporated into the main document.



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 www.kpmg.com/ACI

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New York City Health and Hospitals Corporation

Summary of Financial Operations for the Year Ended June 30, 2026

Consolidated Version

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION
(A Component Unit of The City of New York)
Statements of Revenue, Expenses, and Changes in Net Position
Years ended June 30, 2026 and 2025
(In thousands)

	June 30, 2026				June 30, 2025			
	Business-type Activities – HHC	Discretely Presented Component Unit – MetroPlus	Eliminations	Total	Business-type Activities – HHC	Discretely Presented Component Unit – MetroPlus	Eliminations	Total
Operating revenue:								
Net patient service revenue	\$ 7,597,311	—	(2,022,272)	5,575,039	8,366,408	—	(1,323,749)	7,042,659
Premium revenue	—	6,613,865	(218,020)	6,395,845	—	5,190,730	(163,662)	5,027,068
Other revenue	176,075	1,161	—	177,236	162,700	1,115	—	163,815
UPL* conversion prior period revenue	—	—	—	—	585,200	—	(345,600)	239,600
ACR** conversion prior period revenue	2,264,300	—	(954,000)	1,310,300	—	—	—	—
Total operating revenue	10,037,686	6,615,026	(3,194,292)	13,458,420	9,114,308	5,191,845	(1,833,011)	12,473,142
Operating expenses:								
Personal services	4,660,734	159,057	—	4,819,791	4,376,664	157,634	—	4,534,298
Other than personal services	2,975,621	6,171,345	(3,006,712)	6,140,254	3,721,151	4,941,332	(1,690,249)	6,972,234
Fringe benefits and employer payroll taxes	1,550,189	56,837	(218,020)	1,389,006	1,360,371	48,502	(163,662)	1,245,211
Pension	550,095	17,776	—	567,871	289,816	9,796	—	299,612
Postemployment benefits, other than pension	90,750	2,855	—	93,605	71,598	2,313	—	73,911
Affiliation contracted services	1,950,123	—	—	1,950,123	1,954,424	—	—	1,954,424
Depreciation	630,225	16,055	—	646,280	595,990	15,362	—	611,352
Total operating expenses	12,407,737	6,423,925	(3,224,732)	15,606,930	12,370,014	5,174,939	(1,853,911)	15,691,042
Operating (loss) income	(2,370,051)	191,101	30,440	(2,148,510)	(3,255,706)	16,906	20,900	(3,217,900)
Noncapital subsidies:								
Appropriations from City of New York	1,649,913	—	—	1,649,913	2,875,201	—	—	2,875,201
Grants revenue	340,242	503	(30,440)	310,305	426,875	531	(20,900)	406,506
Total noncapital subsidies	1,990,155	503	(30,440)	1,960,218	3,302,076	531	(20,900)	3,281,707
Operating (loss) income and noncapital subsidies	(379,896)	191,604	—	(188,292)	46,370	17,437	—	63,807
Other nonoperating revenue (expenses):								
Investment income	36,848	61,571	—	98,419	24,789	91,626	—	116,415
Interest expense	(177,923)	(9,122)	—	(187,045)	(145,828)	(9,169)	—	(154,997)
City of New York debt service, net	(84,918)	—	—	(84,918)	—	—	—	—
Contributions restricted for specific operating activities	19,008	—	—	19,008	19,823	—	—	19,823
Capital contributions funded by City of New York	349,084	—	—	349,084	345,233	—	—	345,233
Capital contributions funded by grantors and donors	20,787	—	—	20,787	14,463	—	—	14,463
Total other nonoperating revenues (expenses), net	162,886	52,449	—	215,335	258,480	82,457	—	340,937
(Loss) income before unusual or infrequent items	(217,010)	244,053	—	27,043	304,850	99,894	—	404,744
Unusual or infrequent items:								
Health system merger expenses	(35,264)	—	—	(35,264)	—	—	—	—
(Decrease) increase in net position	(252,274)	244,053	—	(8,221)	304,850	99,894	—	404,744
Net deficit position at beginning of period	(1,040,290)	1,135,970	—	95,680	(1,345,140)	1,036,076	—	(309,064)
Net deficit position at end of period	\$ (1,292,564)	1,380,023	—	87,459	(1,040,290)	1,135,970	—	95,680

* Upper Payment Limit ("UPL")
** Average Commercial Rate ("ACR")

Significant Financial Ratios Comparison

	2026	2025	2024
Current ratio	1.24	1.37	1.38
Quick ratio	0.41	0.51	0.45
Days' cash on hand	16.26	13.78	17.04
Net days' revenue in patient receivables	53.09	52.25	52.21

New York City Health and Hospitals Corporation

Summary of Financial Operations for the Year Ended June 30, 2026

Consolidated Version

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION (A Component Unit of The City of New York)

Statements of Net Position

June 30, 2026 and 2025

(In thousands)

Assets	June 30 2026				June 30 2025			
	Business-type Activities – HHC	Discretely Presented Component Unit-MetroPlus	Eliminations	Total	Business-type Activities – HHC	Discretely Presented Component Unit-MetroPlus	Eliminations	Total
Current assets:								
Cash and cash equivalents	\$ 526,129	1,605,630	—	2,131,759	444,426	660,724	—	1,105,150
U.S. government securities	250,512	366,057	—	616,569	251,809	659,637	—	911,446
Patient accounts receivable, net	1,095,324	—	(406,763)	688,561	1,065,770	—	(413,021)	652,749
Premiums receivable	—	316,112	(19,438)	296,674	—	383,971	(14,290)	369,681
Estimated third-party payor settlements	2,925,900	—	(814,100)	2,111,800	1,269,400	—	(7,300)	1,262,100
Estimated pool receivable	—	—	—	—	551,800	—	—	551,800
Grants receivable	202,636	133	(3,044)	199,725	493,088	171	(2,370)	490,889
Assets restricted as to use and required for current liabilities	31,609	—	—	31,609	26,381	—	—	26,381
Due from City of New York	151,686	—	—	151,686	298,345	—	—	298,345
Current lease receivable, net	8,034	—	—	8,034	6,359	—	—	6,359
Other current assets	399,608	199,891	—	599,499	324,572	96,625	—	421,197
Total current assets	5,591,438	2,487,823	(1,243,345)	6,835,916	4,731,950	1,801,128	(436,981)	6,096,097
Assets restricted as to use, net of current portion	290,564	237,956	—	528,520	106,492	229,435	—	335,927
U.S. government securities	—	1,022,614	—	1,022,614	—	688,235	—	688,235
Other receivables	—	47,068	—	47,068	—	472	—	472
Capital assets, net	4,626,394	102,084	—	4,728,478	4,622,347	60,579	—	4,682,926
Lease and SBITAs*, net	422,621	143,939	—	566,560	373,160	148,740	—	521,900
Noncurrent lease receivable, net	104,284	—	—	104,284	107,012	—	—	107,012
Other Assets	11	—	—	11	25,289	—	—	25,289
Total assets	11,035,312	4,041,484	(1,243,345)	13,833,451	9,966,250	2,928,589	(436,981)	12,457,858
Deferred Outflows of Resources								
Deferred outflows from pension	444,825	32,963	—	477,788	296,822	28,307	—	325,129
Deferred outflows from postemployment benefits, other than pension	32,240	791	—	33,031	48,171	1,292	—	49,463
Asset retirement obligation	6,581	—	—	6,581	5,000	—	—	5,000
	\$ 11,518,958	4,075,238	(1,243,345)	14,350,851	10,316,243	2,958,188	(436,981)	12,837,450

(Continued on next page)

New York City Health and Hospitals Corporation

Summary of Financial Operations for the Year Ended June 30, 2026

Consolidated Version

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION (A Component Unit of The City of New York)

Statements of Net Position

June 30, 2026 and 2025

(In thousands)

Liabilities	June 30 2026				June 30 2025			
	Business-type Activities – HHC	Discretely Presented Component Unit-MetroPlus	Eliminations	Total	Business-type Activities – HHC	Discretely Presented Component Unit-MetroPlus	Eliminations	Total
Current liabilities:								
Current installments of long-term debt	\$ 83,843	—	—	83,843	81,263	—	—	81,263
Current Portion of Lease and SBIFAs Liabilities, net	101,242	9,753	—	110,995	45,781	6,958	—	52,739
Accrued salaries, fringe benefits, and payroll taxes	483,575	22,418	(19,438)	486,555	452,500	19,841	(14,290)	458,051
Accounts payable and accrued expenses	1,126,815	2,406,886	(1,223,907)	2,309,794	1,241,797	1,538,224	(422,691)	2,357,330
Estimated third-party payor settlements	149,352	—	—	149,352	134,292	—	—	134,292
Estimated pools payable	1,541,400	—	—	1,541,400	—	—	—	—
Current portion of due to City of New York, net	359,056	—	—	359,056	703,432	—	—	703,432
Current portion of pension	452,087	13,483	—	465,570	584,947	18,900	—	603,847
Current portion of postemployment benefits obligation, other	229,338	7,215	—	236,553	213,155	6,887	—	220,042
Total current liabilities	4,526,708	2,459,755	(1,243,345)	5,743,118	3,457,167	1,590,810	(436,981)	4,610,996
Long-term debt, net of current installments	567,285	—	—	567,285	398,947	—	—	398,947
Non-Current Lease and SBIFAs Liabilities, net	419,529	150,913	—	570,442	393,281	152,876	—	546,157
Accrued compensated absences, net of current portion	638,094	15,588	—	653,682	604,418	13,653	—	618,071
Long-term pension, net of current portion	633,881	—	—	633,881	1,192,426	18,476	—	1,210,902
Postemployment benefits obligation, other than pension, net of	4,226,347	18,745	—	4,245,092	4,176,026	17,126	—	4,193,152
Total liabilities	11,011,844	2,645,001	(1,243,345)	12,413,500	10,222,265	1,792,941	(436,981)	11,578,225
Deferred Inflows of Resources								
Deferred inflows from pension	1,028,983	33,352	—	1,062,335	175,814	6,512	—	182,326
Deferred inflows from postemployment benefits, other than pension	669,686	16,862	—	686,548	857,346	22,765	—	880,111
Deferred inflows from lease activity	100,595	—	—	100,595	100,560	—	—	100,560
Unamortized refunding cost	414	—	—	414	548	—	—	548
	12,811,522	2,695,215	(1,243,345)	14,263,392	11,356,533	1,822,218	(436,981)	12,741,770
Net position								
Net investment in capital assets	4,450,914	197,521	—	4,648,435	4,487,817	170,631	—	4,658,448
Restricted:								
For debt service	118,902	—	—	118,902	106,839	—	—	106,839
Expendable for specific operating activities	8,899	—	—	8,899	8,906	—	—	8,906
Nonexpendable permanent endowments	928	—	—	928	928	—	—	928
Contingent surplus reserve	—	757,733	—	757,733	—	598,457	—	598,457
Unrestricted	(5,872,207)	424,769	—	(5,447,438)	(5,644,780)	366,882	—	(5,277,898)
Total net deficit position	(1,292,564)	1,380,023	—	87,459	(1,040,290)	1,135,970	—	95,680
\$	11,518,958	4,075,238	(1,243,345)	14,350,851	10,316,243	2,958,188	(436,981)	12,837,450

Note: Financials DRAFT as of 10/01/2026

Office of Internal Audits Update

Audit Committee Meeting
October 13, 2026

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

External Audits Update

- **EXTERNAL AUDITS – NYC Comptroller’s Office Audit of the Rightsourcing Contract**
- Audit Notification Letter Received – December 24, 2025
- Entrance Conference – January 7, 2026
- Status: In progress
- Audit is on-going

External Audits Update

- **EXTERNAL AUDITS – Internal Revenue Service – Audit Form 941 Reporting (Quarterly Federal Payroll Tax)**
- Audit Notification Letter Received – March 24, 2026
- Entrance Meeting – August 4, 2026
- Status: In progress
- Audit is on-going

INTERNAL AUDIT ACTIVITIES

- Number of Audits on FY 2026 Plan.
- Completed Audits 5
- In Progress 1
- Not Started 0

INTERNAL AUDIT ACTIVITIES

- Number of Audits on FY 2027 Plan.
- Completed Audits 0
- In Progress 3
- Not Started 2

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

Office of Corporate Compliance Report
October 13, 2026

Catherine G. Patsos, Esq., CHC
Chief Corporate Compliance Officer

Office of Corporate Compliance (OCC) Activities

- Coalfire 2026 HIPAA Risk Analysis
 - They completed the Enterprise site visits the week of July 13, 2026, and the Enterprise risk workbook and report are in development.
 - Acute facility workbooks have been reviewed and the compliance workbooks are in development.
 - School-Based Behavioral Health Clinics interviews were conducted the week of 9/21/26
 - D&TC compliance and risk workbooks are in development
 - For the Supply Chain Risk Management piece, Coalfire will conduct provide 3 integrated deliverables:
 1. Vendor Criticality Matrix
 2. SCRM Tabletop Exercise
 3. SCRM SOP Refinement & Operational Support
 - The scope of this project is expected to start in October 2026 with the tabletop exercise, and continue through the beginning of 2027.

OCC Activities (cont'd)

■ OCC Compliance Survey

- On June 16, 2026, the OCC launched its fifth annual Compliance Survey.
- 6,277 workforce members responded to the survey; an increase of more than 247% over the highest response rate since 2022.
- The survey allowed respondents to remain anonymous or identify themselves in order to be entered into a drawing to receive an iPad.
- 43% of the respondents chose to remain anonymous.
- This year, the OCC did a comparative analysis of the responses year over year from 2022 – 2026.

OCC Activities (cont'd)

- OCC Compliance Survey Highlights
 - There was an overall improvement over the years in workforce members bringing concerns to the OCC.
 - Workforce members also became more familiar with how to contact the OCC & their Compliance Officer.
 - There was also an increase in feeling comfortable with speaking up about compliance concerns.
 - The top 3 reasons for not speaking up all decreased in 2026.
 - Respondents who remembered key training lessons and how to apply them increased from 92% in previous years to 98% in 2026.
 - Workforce members still like receiving electronic communications and alerts about compliance issues, as well as posters and job aids.
 - More than two-thirds of the respondents (67%) were non-managerial workforce members.

OCC Activities (cont'd)

- Corporate Compliance & Ethics Week
 - November 2 – 6, 2026
 - Theme is “A Caravan of Compliance – Stronger Together”



OCC Activities (cont'd)

- Corporate Compliance & Ethics Week (cont'd)
 - Information tables with games and prizes
 - Webinars:
 - ✓ “Get to Know the Compliance Team”
 - ✓ “Navigating HIPAA”
 - ✓ “Gifts, Favors, and Hidden Conflicts”
 - ✓ “Spot the Issue (Compliance & HIPAA)”
 - Quizzes & Puzzles
 - Drawing for a grand prize – requires 100% score on the quiz, or correctly answering all 3 puzzles, or attending 1 webinar, AND completing both General Compliance and HIPAA Trainings.

OCC Activities (cont'd)

- Revised & New Operating Procedures
 - HIPAA Privacy & Security OPs
 - OP 50-1 “Corporate Compliance & Ethics Program”
 - OP 20-79 “Prohibition on Photography & Recording”

OCC Activities (cont'd)

- General Compliance & HIPAA Trainings
 - Workforce member trainings new features:
 - ✓ Did You Know?
 - ✓ More videos and games
 - Board of Directors Compliance & HIPAA Training
 - ✓ Live – October 29, 2026, 1:00 pm

Reporting Period: Total Cases Q1 & Q2 Comparative Analysis CY's 2024, 2025, & 2026

Strategic Overview

The first half of CY2026 demonstrated significant momentum for the Office of Corporate Compliance (OCC), with a total of 461 reports (+30.2% YoY growth). Growth was primarily driven by a 52.6% increase in non-privacy matters (293 cases), reflecting a growth in organizational trust, heightened compliance awareness, and active utilization of reporting channels across the System.

Metric Category	H1 2026 Full 6 Months	Strategic Insight & Year Over Year (YoY) Change
Compliance Case Volume	293 Cases	52.6% Increase over 2025 (192 cases) and +50.3% over 2024 (195 cases).
Privacy Volume	166 Cases	5.7% overall reduction compared to the CY2024 baseline (166 vs. 176 cases).
Reporter Anonymity	140 Anonymous Cases	109% increase in anonymous reporting compared to 2025 (67 cases). Anonymous cases expanded to 30% of total intake, signaling trust in confidential reporting channels.
Total Engagement Velocity	461 Total Cases	Overall organizational reporting grew by 30.2% YoY (461 vs. 354 total cases in 2025).



Critical Issue Trends

Targeted Risks: Non-privacy volume was led by Patient Care & Rights (74 cases) and Misconduct (45 cases), alongside sharp increase in Billing & Coding (20 vs. 3 cases) and Falsification of Records (19 vs. 8 cases).



Non-Privacy Geographic Focus

Hotspots: Non-privacy volume concentrated heavily across primary acute care sites, led by Kings County (35 cases), Elmhurst (30 cases), Bellevue (25 cases), and Jacobi (25 cases), together driving 39% of total non-privacy workload.



Privacy Geographic Focus

Facility Drivers: Mid-year privacy volume was anchored by Bellevue (31 cases), followed by Kings County (19 cases), Elmhurst (16 cases), Jacobi (14 cases), and Lincoln (14 cases).

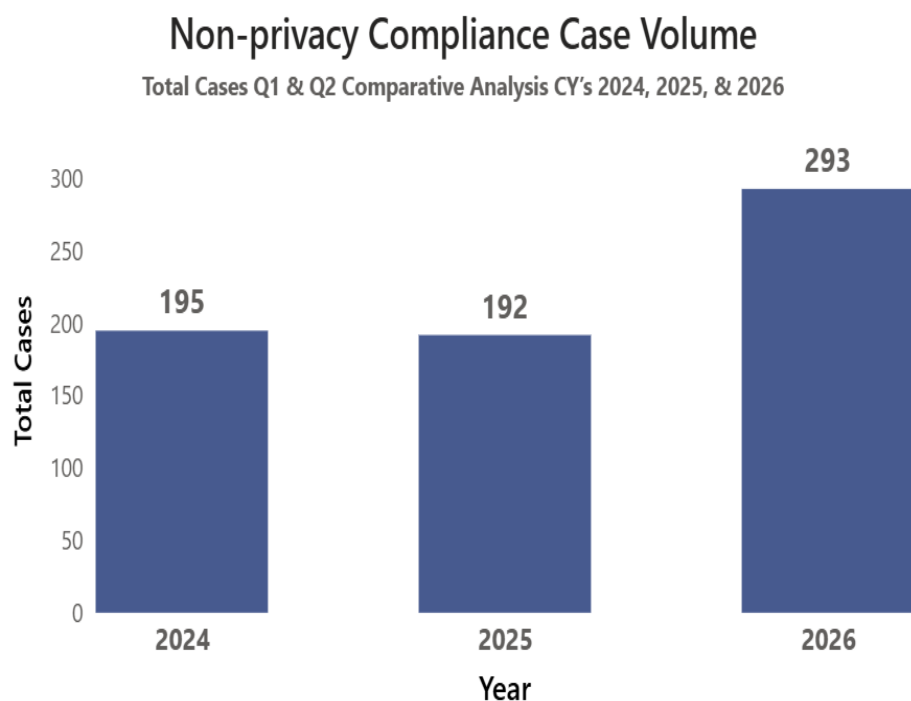


Intake Method

Volume Core: E-mail (168 cases) and Helpline (153 cases) remain the dominant intake methods, capturing 70% of all reported cases.

Compliance Report Metrics

Non-Privacy Compliance Report Metrics

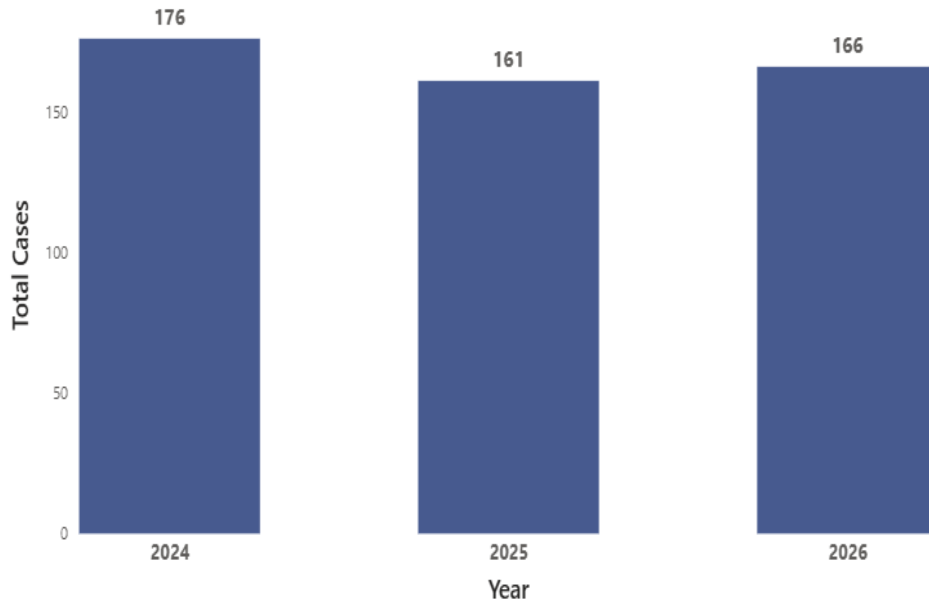


- First half of CY 2026 non-privacy case volume surged 52.6% YoY (293 vs. 192 cases), significantly outpacing prior multi-year baselines.

Compliance Report Metrics

Privacy Compliance Report Metrics

Privacy Compliance Case Volume
Total Cases Q1 & Q2 Comparative Analysis CY's 2024, 2025, & 2026



- First half CY2026 privacy case volume reflects a 5.7% overall reduction compared to the CY2024 baseline (166 vs. 176 cases).

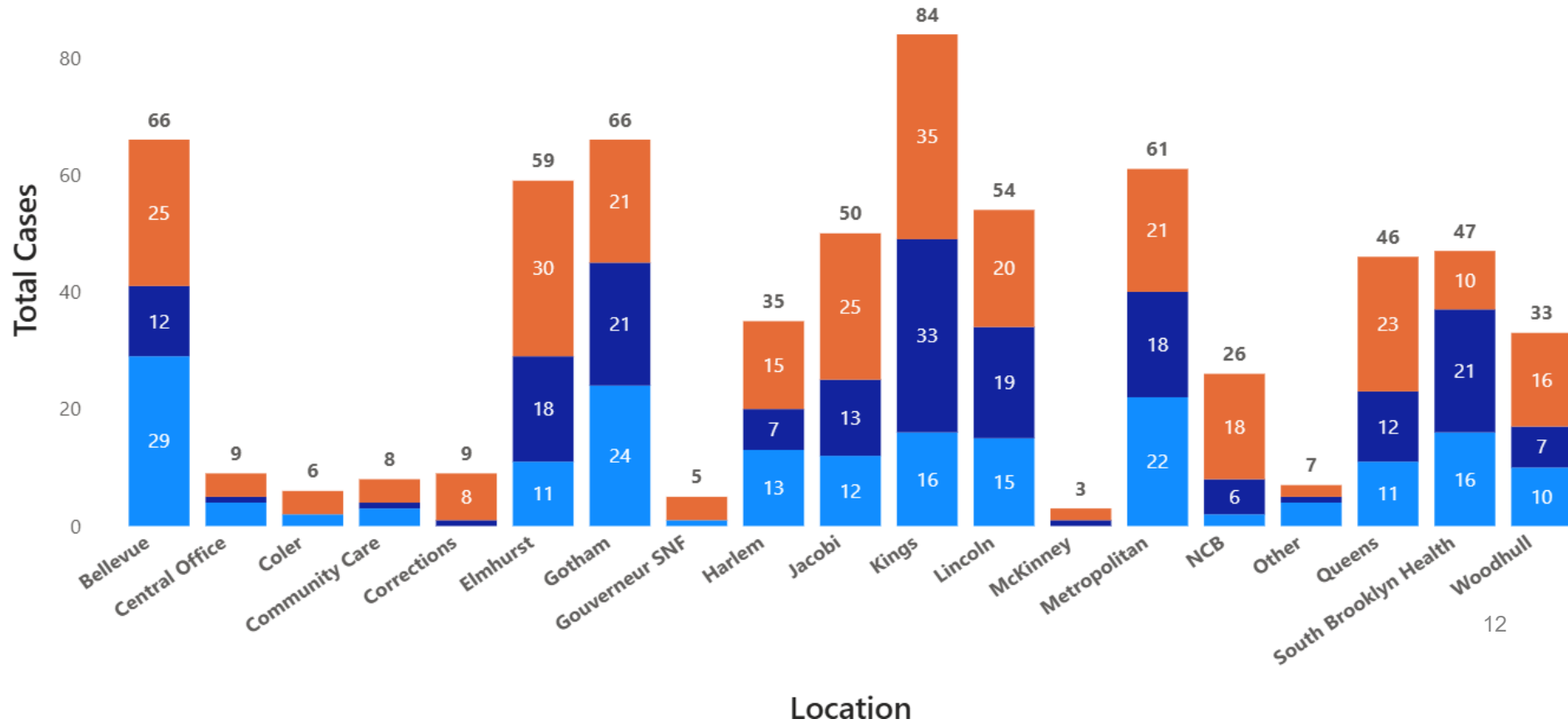
Compliance Report Metrics

- First half CY2026 non-privacy volume concentrated heavily across acute care sites, led by Kings County (35 cases), Elmhurst (30 cases), and Bellevue and Jacobi (25 cases each).

Total non-Privacy Cases by Location

Total Cases Q1 & Q2 Comparative Analysis CY's 2024, 2025, & 2026

● 2024 ● 2025 ● 2026



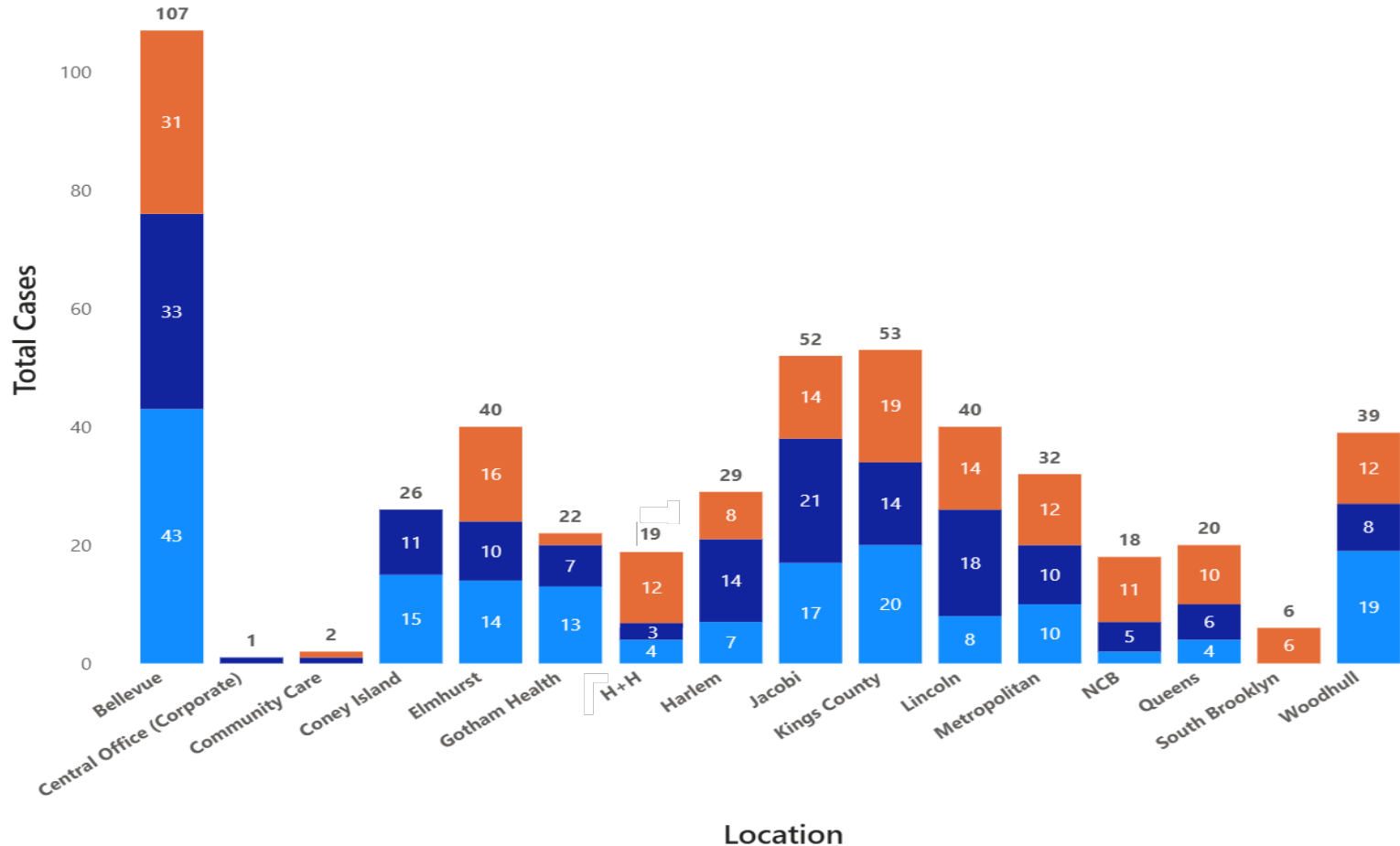
Compliance Report Metrics

- First half CY2026 privacy volume was driven primarily by Bellevue (31 cases), Kings County (19 cases), Elmhurst (16 cases), Jacobi (14 cases), and Lincoln (14 cases).

Total Privacy Cases by Location

Total Cases Q1 & Q2 Comparative Analysis CY's 2024, 2025, & 2026

● 2024 ● 2025 ● 2026

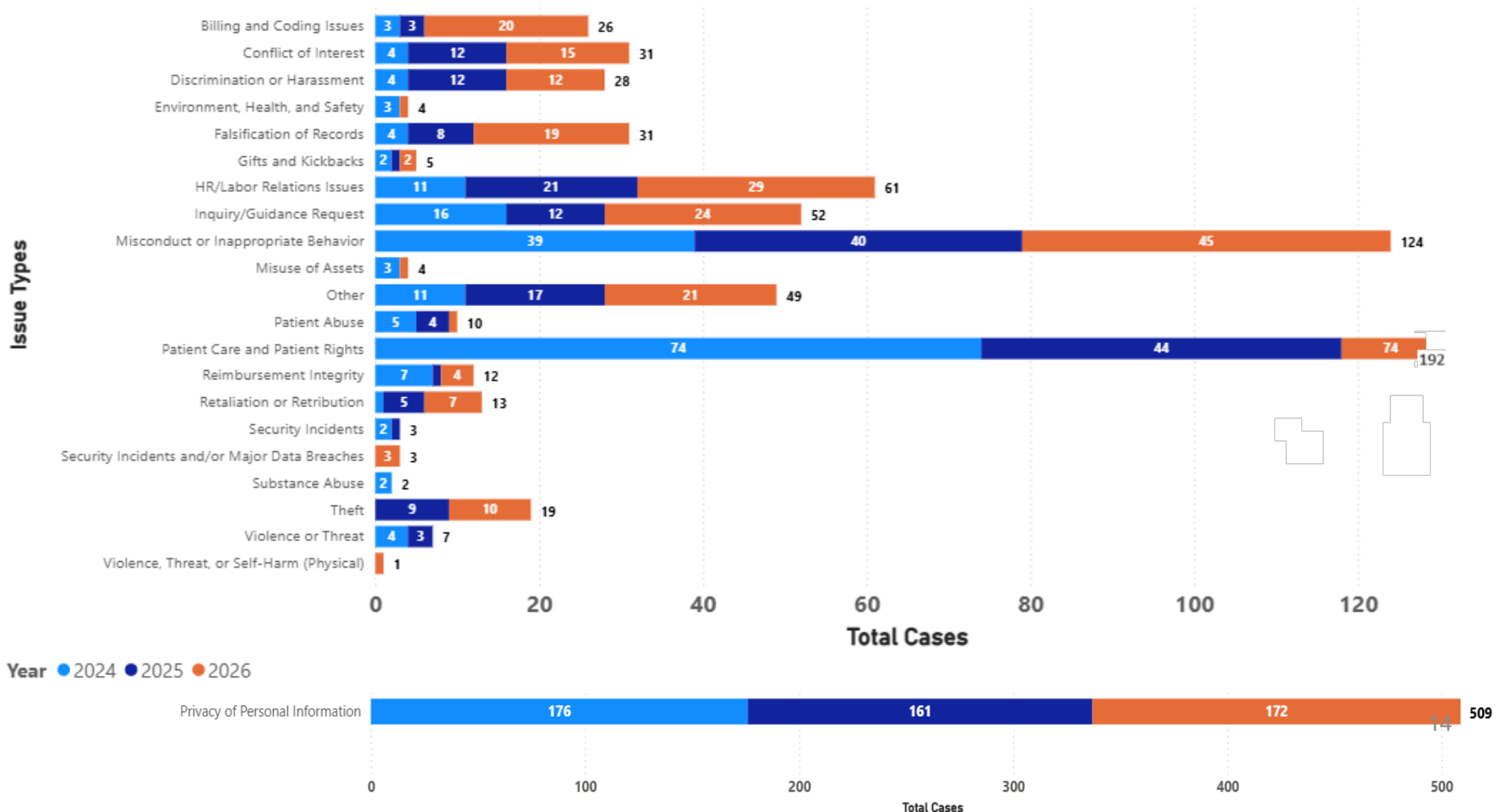


Compliance Report Metrics

- First half CY2026 non-privacy volume was driven by Patient Care (74 cases) and Misconduct (45), with sharp increase in Billing & Coding (20 vs. 3) and Falsification of Records (19 vs. 8).

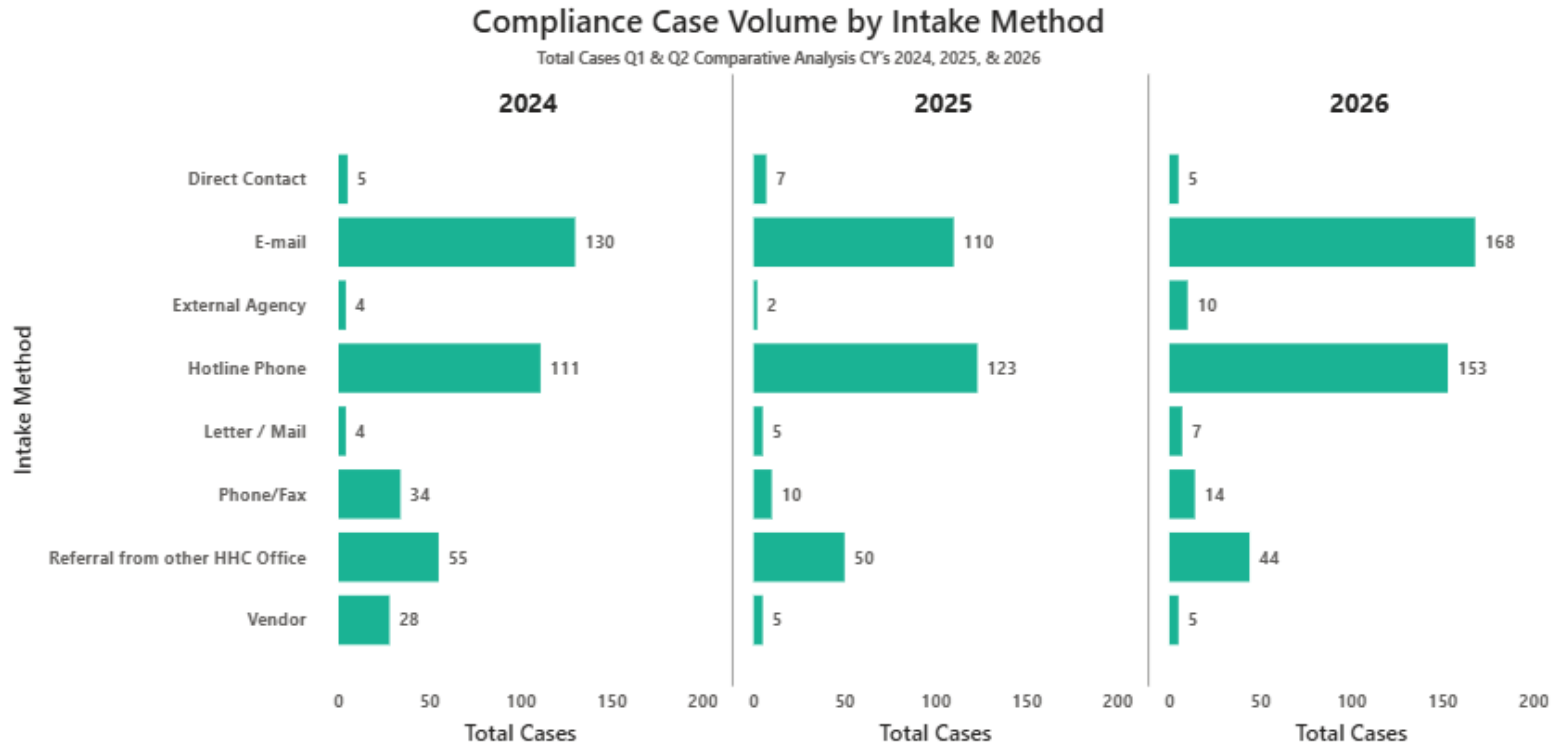
OCC Case Volume by Issue Type

Total Cases Q1 & Q2 Comparative Analysis CY's 2024, 2025, & 2026



Compliance Report Metrics

- Total Cases Q1 & Q2 Comparative Analysis CY's 2024, 2025, & 2026 by Intake Method



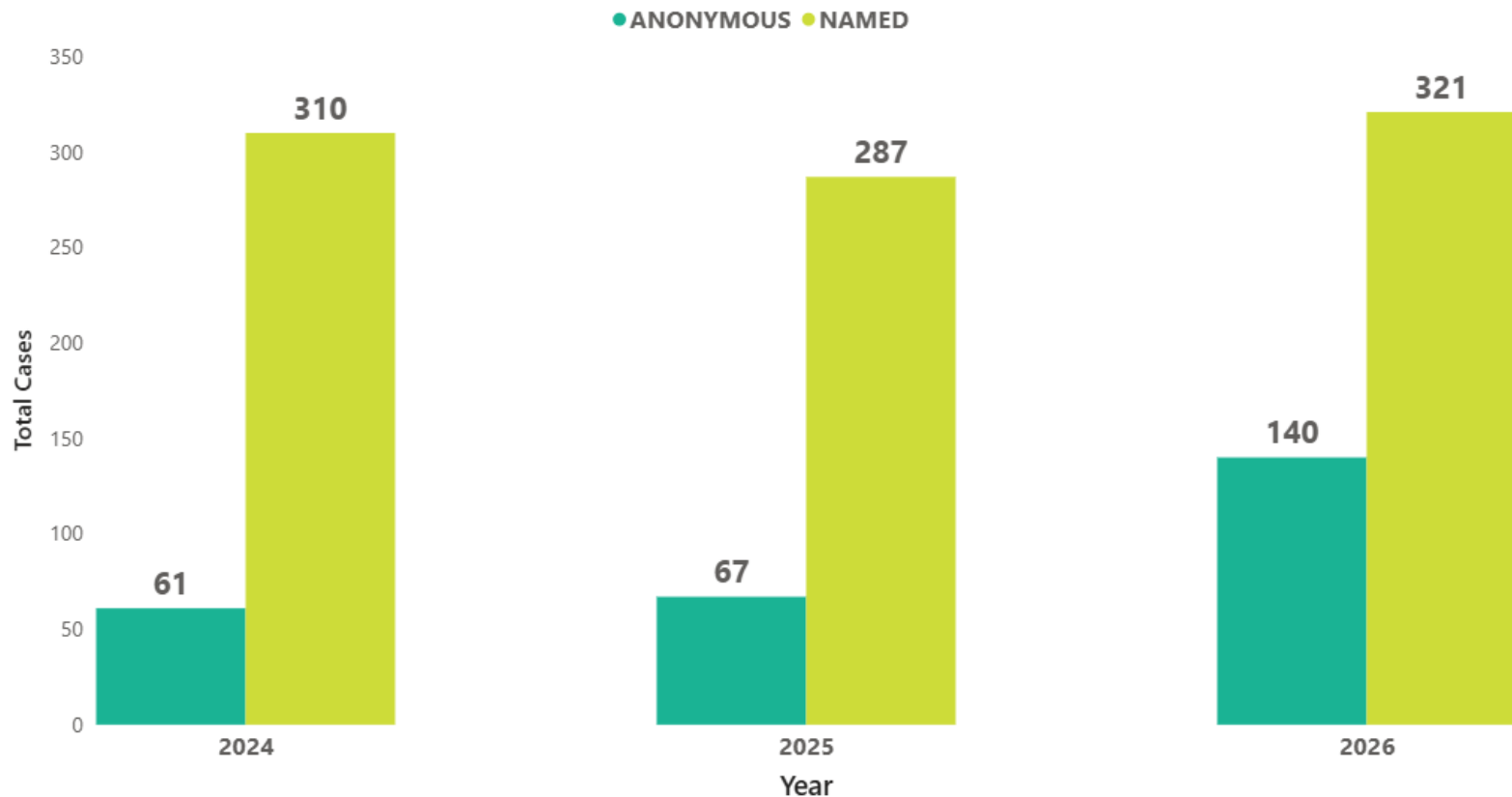
- Looking at our first half CY 2026 we see intake was driven by E-mail (168) and Helpline (153), capturing 70% of total volume (321 cases), followed by Referrals from other H+H Offices (44 cases).

Compliance Report Metrics

- Total Cases Q1 & Q2 Comparative Analysis CY's 2024, 2025, & 2026 by Reporter Anonymity

Compliance Case Volume by Reporter Anonymity

Total Cases Q1 & Q2 Comparative Analysis CY's 2024, 2025, & 2026



- Looking at our first half CY 2026 we see anonymous reporting increased 109% YoY to 140 cases (vs. 67 in 2025), expanding to 30% of total intake, while named reports grew to 321 cases (+12% YoY).