



AUDIT AND COMPLIANCE COMMITTEE MEETING

Wednesday, October 29, 2025

5:00pm-6:30pm

Conference Center Located at Highland Care Pavilion

1411 East 31st Street Oakland, CA 94602

Ronna Jojola Gonsalves, Clerk of the Board

(510) 535-7515

LOCATION:

Open Session: HCP Conference Center, see above address

Teleconference Location: 4501 Pleasanton Avenue, Pleasanton, CA 94566

ZOOM Meeting Link:¹

<https://alamedahealthsystem.zoom.us/j/9361457125?pwd=4JnAmhDnBaLqY4GWf4PQBwp3w0Puy2.1&omn=83528190532>

Meeting ID: 936 145 7125

Password: 20200513

One tap mobile

+14086380968,,9361457125# or

+13462487799,,9361457125#

Dial by your location

+1 408 638 0968 US (San Jose)

+1 346 248 7799 US (Houston)

+1 646 518 9805 US (New York)

Find your local number: <https://alamedahealthsystem.zoom.us/j/9361457125?pwd=4JnAmhDnBaLqY4GWf4PQBwp3w0Puy2.1&omn=83528190532>

MEMBERS

Greg Garrett

Nicholas Moss, MD

Sblend Sblendorio, Chair

¹ Log into the meeting at www.zoom.us. You will be directed to download the meeting app (free) if you have not used ZOOM previously. ZOOM meetings may be accessed on computers and portable devices.

NOTE: In the event that a quorum of the Board of Trustees participates on this Committee, the meeting is noticed as a Special Meeting of the Board of Trustees; however, no final Board of Trustees action can be taken.

AUDIT AND COMPLIANCE COMMITTEE MEETING AGENDA

SPECIAL NOTE: Per Brown Act requirements, Trustees of the Alameda Health System will attend board and committee meetings in person at the location(s) noticed on this agenda. Staff and members of the public may attend either in person at the location noticed on this agenda, or remotely via Zoom, using the link included on this agenda.

Public Comment Instructions

If you attend the meeting in person and wish to address the Board or Committee regarding an item on the agenda or in their purview, please see the Clerk of the Board to sign up.

If you attend the meeting remotely and wish to address the Board of Trustees or Committee regarding an item on the agenda or in their purview, send an email to cob@alamedahealthsystem.org prior to the start of the meeting, or via Zoom chat during the meeting. Your comment will be heard at the appropriate time.

Each speaker, whether in person or remote, will be allotted between one and three minutes to speak, depending on the number of speakers present.

OPEN SESSION / ROLL CALL

PUBLIC COMMENT

CONSENT AGENDA: ACTION

A. **[ACTION: Approval of the Minutes of the June 18, 2025 Audit and Compliance Committee Meeting](#)**

Recommendation: Motion to approve

END OF CONSENT AGENDA

B. **[DISCUSSION: FY25 Financial Statements Audit Update](#)**

*John Feneis, Partner, Moss Adams
Brian Conner, Partner, Moss Adams*

C. **[DISCUSSION: Cyber Security Update](#)**

E'Jaaz Ali, Chief Information Security Officer

D. **[DISCUSSION: Best Practices for Audit and Compliance](#)**

Marilyn Boston, Chief Compliance Officer and Chief Audit Executive

E. **[DISCUSSION: Compliance Reporting Summary](#)**

Marilyn Boston, Chief Compliance Officer and Chief Audit Executive

- Privacy Report
- Compliance Report and Best Practices
- Projects

F. DISCUSSION: Internal Audit Reporting Summary

Marilyn Boston, Chief Compliance Officer and Chief Audit Executive

Michael Kopecky, Director, Internal Audit

- Internal Audit Report

G. INFORMATION/WRITTEN REPORTS: Annual Audit and Compliance Committee Agenda Calendar and Follow-Up

G1. Audit and Compliance Committee Reports Annual Calendar

G2. Issue Tracking Form

CLOSED SESSION

1. Public Employee Performance Evaluation

[Pursuant to Government Code Sections 54957(b)(1)]

Title: Chief Compliance Officer and Chief Audit Executive

ADJOURNMENT

Our Mission

Caring, Healing, Teaching, Serving All

Strategic Vision

AHS will be recognized as a world-class patient and family centered system of care that promotes wellness, eliminates disparities and optimizes the health of our diverse communities.

Values

Compassion, Commitment, Teamwork, Excellence, Integrity, and Respect.

Meeting Procedures

All items appearing on the agenda are subject to action by the Board of Trustees. Staff recommendations are subject to action and change by the Board of Trustees.

The Board of Trustees is the Policy Body of the Alameda Health System. The Board has several standing Committees where Board matters are the subject of discussion at which members of the public are urged to testify. Board procedures do not permit: 1) persons in the audience at a Committee meeting to vocally express support or opposition to statements by Board Members or by other persons testifying; 2) ringing and use of cell phones, pagers, and similar sound-producing electronic devices; 3) signs to be brought into the meeting or displayed in the room; 4) standing in the meeting room. Citizens are encouraged to testify at Committee meetings and to write letters to the Clerk of the Board or to its members, 1411 East 31st Street Oakland, CA 94602.

Members of the public are advised that all Board and Committee proceedings are recorded (audio), including comments and statements by the public in the course of the meetings. Copies of the audio recordings will be made available to the public. Copies of the agendas and supporting documents can be found here: <http://www.alamedahealthsystem.org/meeting-agendas-and-minutes/>. By attending and participating in Board/Committee meetings, members of the public consent to audio recording of any statements they may make during the proceedings.

Disability Access

The Meeting Rooms are wheelchair accessible. Assistive listening devices are available upon request at the Clerk of the Board's Office. To request accommodation or assistance to participate in the meeting, please contact the Clerk of the Board. Requests made at least 48 hours in advance of the meeting will help to ensure availability.

In order to accommodate persons with severe allergies, environmental illness, multiple chemical sensitivity or related disabilities, attendees at public meetings are reminded that other attendees may be sensitive to perfumes and various other chemical-based scented products. Please help us to accommodate these individuals.

The AHS Board of Trustees is committed to protecting the private health information (PHI) of our patients. We ask that speakers refrain from disclosing or discussing the PHI of others. Please also know that, should you decide to disclose your PHI, the Trustees will still likely refer your matter, to the extent it involves PHI, to the executive staff for a confidential review of the facts and for confidential handling. If you would like more information regarding the confidentiality of PHI as it relates to the Health Insurance Privacy and Accountability Act, please refer to 45CFR Section 164.101, et.seq.

**A. ACTION: Approval of the Minutes of the June 18,
2025 Audit and Compliance Committee Meeting**



AUDIT AND COMPLIANCE COMMITTEE MEETING

Wednesday, September 17, 2025

4:00pm-5:00pm

Conference Center Located at Highland Care Pavilion

1411 East 31st Street Oakland, CA 94602

Ronna Jojola Gonsalves, Clerk of the Board

(510) 535-7515

LOCATION:

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MEMBERS

Greg Garrett

Nicholas Moss, MD

Sblend Sblendorio, Chair

AUDIT AND COMPLIANCE COMMITTEE MEETING MINUTES

THE MEETING WAS CALLED TO ORDER AT 4:03 pm

ROLL CALL WAS TAKEN AND THE FOLLOWING TRUSTEES WERE PRESENT: Greg Garrett, Nicholas Moss, MD Sblend Sblendorio

ABSENT: None

PUBLIC COMMENT: None

CONSENT AGENDA: ACTION

A. ACTION: Approval of the Minutes of the June 18, 2025 Audit and Compliance Committee Meeting

Trustee Garrett moved, Trustee Moss seconded to approve the Consent Agenda.

ACTION: A motion was made and seconded to approve the Consent Agenda.

AYES: Trustees Garrett, Moss, and Sblendorio

NAYS: None

ABSTENTION: None

END OF CONSENT AGENDA

NOTE: *In the event that a quorum of the Board of Trustees participates on this Committee, the meeting is noticed as a Special Meeting of the Board of Trustees; however, no final Board of Trustees action can be taken.*

B. DISCUSSION: Cyber Security Update

E'Jaaz Ali, Chief Information Security Officer

C. DISCUSSION: Best Practices for Audit and Compliance

Marilyn Boston, Chief Compliance Officer and Chief Audit Executive

Trustee Garrett asked if they were integrating AI. Ms. Boston said they were doing quite a bit with AI. From a compliance perspective the pharmacy control substance had some AI use. The proactive privacy monitoring program, Protensus, used AI. They were in the process of bringing on a new policy management program that was an AI based program. Ms. Yang said she was going to present at the next full Board meeting on AI. Information Security also used a lot of AI.

Trustee Sblendorio asked if the best practices had been vetted with the management team or other areas of the organization. Ms. Boston said this list was specific for compliance programs and they had discussed them with leaders.

D. DISCUSSION: Compliance Reporting Summary

Marilyn Boston, Chief Compliance Officer and Chief Audit Executive

Akemi Renn, System Director, Compliance

Bonny Leung, Director, Privacy and Regulatory Compliance

- Privacy Report
- Compliance Audits and Consulting Engagements

Trustee Garrett said he noticed St. Rose was not on the 340B audit dashboard. Ms. Leung said they were not currently reviewing patient access for St. Rose patients in Compliance and Privacy.

E. DISCUSSION: Internal Audit Reporting Summary

Marilyn Boston, Chief Compliance Officer and Chief Audit Executive

Michael Kopecky, Director, Internal Audit

- Internal Audit Report

F. INFORMATION/WRITTEN REPORTS: Annual Audit and Compliance Committee Agenda Calendar and Follow-Up

F1. Audit and Compliance Committee Reports Annual Calendar

F2. Issue Tracking Form

ADJOURNMENT: 5:00



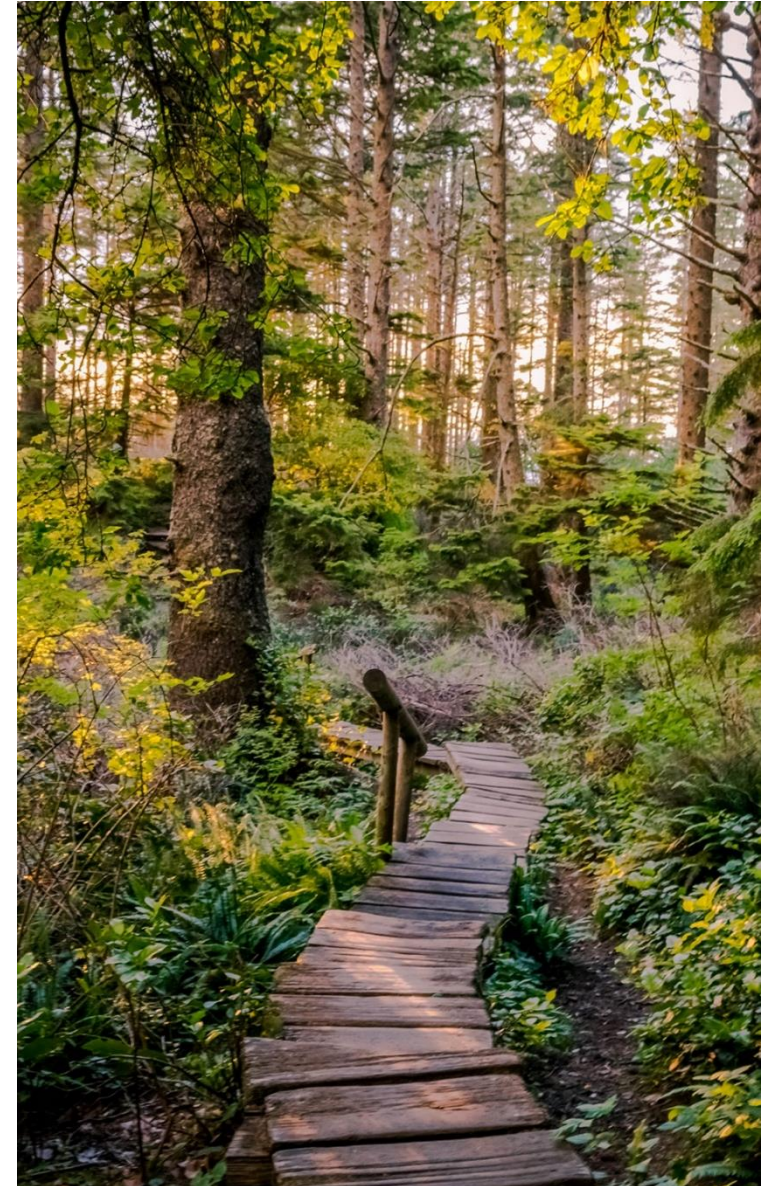
Alameda Health System – A Public Hospital Authority

2025 AUDIT STATUS

Discussion with Those Charged with Governance
October 30, 2025

Agenda

1. 2025 Audit Status
2. Appendices



2025 Audit Status

- Alameda Health System – Financial Statements (June 30, 2025)
 - Affiliation of St. Rose Hospital and Affiliates – Blended component analysis
 - Change in financial statement presentation – Single year columnar fund format
 - Audit status
- St. Rose Hospital and Affiliates – Financial Statements (September 30, 2024)
 - Audit status
- Alameda Health System – Single Audit
 - Audit status

Appendix 1

Enterprise Fund Financial Statements					Government-Wide Financials	
Major Funds					Business-type Activities / Primary Government	Alameda Health System Foundation / Discrete Component Unit
Alameda Health System	St. Rose (blended component unit)	Total Enterprise Funds	Eliminations			
Cash	\$xxx	\$xxx	\$xxx	\$xxx	\$xxx	\$xxx

Appendix 2

Revised Timeline:

Wed, 10/29/25 Audit/Compliance Committee: A preliminary audit report will not be available. Baker Tilly (BT) to attend the meeting to provide a status update on the audit process.

Wed, 10/29/25 Special Board meeting: Preliminary audit report is not available and therefore BOT approval is not required. Cancel meeting unless there is other business.

Week of 10/20: BT worked on reviewing provided support from SRH. Getting populations back to SRH staff for samples.

Weeks of 10/28, 11/03 and 11/10: BT and SRH complete audit procedures.

Weeks of 11/17 and 11/24: Wrap-up opening items between BT and SRH; update AHS footnotes, and AHS MDA for fiscal year 2025.

Friday, 12/05/25: Draft audit report completed and available for upload to BOT portal.

Tuesday, 12/09/25 or later: Review of draft audit report by BT with Audit/Compliance Committee and subsequent approval by BOT. Dates need to be determined.

Contacts

Brian Conner, Engagement Principal

Brian.Conner@bakertilly.com
(209) 955-6114

John Feneis, Engagement Director

John.Feneis@bakertilly.com
(415) 677-8341

DISCUSSION: Cyber Security Update

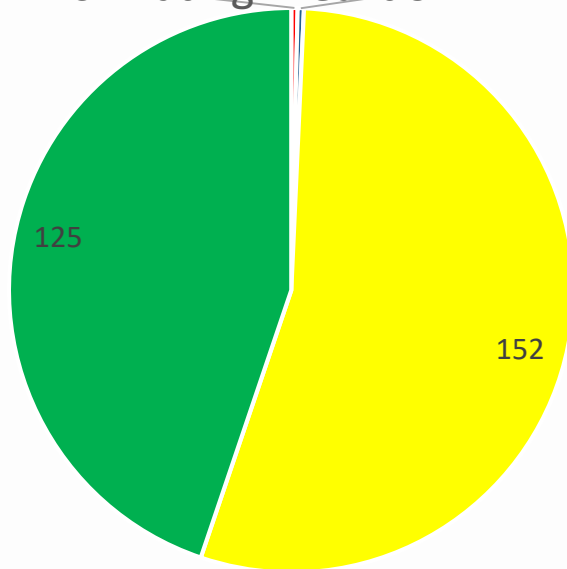
Cybersecurity Report

E'Jaaz Ali (CISO)

Risk Management Dashboard

open risk	% risks >= Threshold	% risks >= threshold in progress	Risk closed last 30 days	Risk assessments completed last 30 days
279 (-3)	55.2	100%	3	5

¹ Risk Rating Breakdown ¹



■ Critical ■ High ■ Medium ■ Low

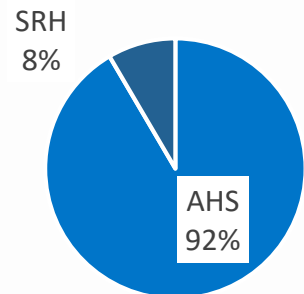
	Rare	Unlikely	Potential	Likely	Almost Certain
Critical	0	149	1	1	1
Major	0	17	2	0	0
Moderate	0	31	9	0	0
Minor	0	46	22	0	0
Insignificant	0	0	0	0	0

Top Risks

1. Data Loss Prevention
2. Identity Governance
3. End of Life Assets
4. Critical Vuln
5. High Vuln

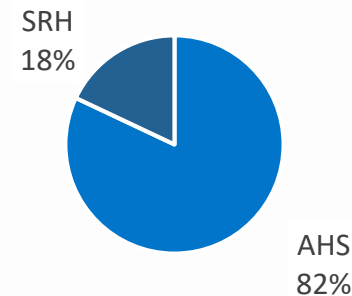
Asset Management Management Dashbord

Assets



■ AHS ■ SRH

Vulnerabilities



■ AHS ■ SRH

PHISHING SIMULATION

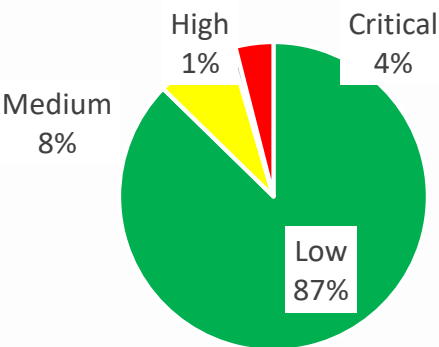
Phishing Simulation

PHISHING SIMULATION CLICK-RATE

3%

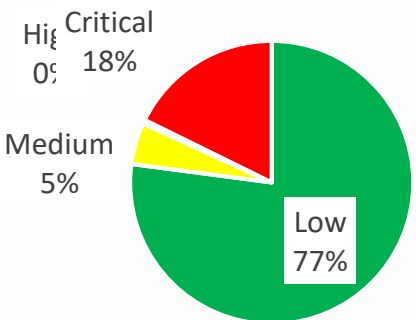
List of Users Who Clicked ([download](#))

AHS Vulnerabilities



■ Low ■ Medium ■ High ■ Critical

SRH Vulnerabilities

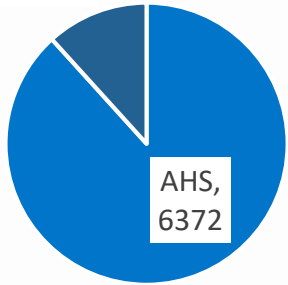


■ Low ■ Medium ■ High ■ Critical

Identity Governance

Total Users

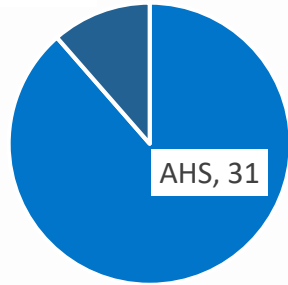
SRH, 846



■ AHS ■ SRH

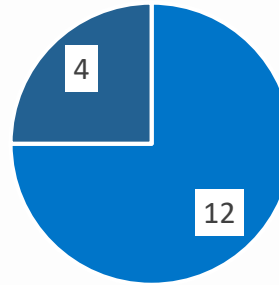
Total Privileged

SRH, 4



■ AHS ■ SRH

Weak Passwords



■ AHS ■ SRH

Highlights

1. No Changes from last report

AHS Identity Risk Matrix

Risk Matrix

Likelihood	Likely	0	0	0
	Possible	0	1	0
	Unlikely	5	2	0
		Minor	Moderate	Major
		Consequences		

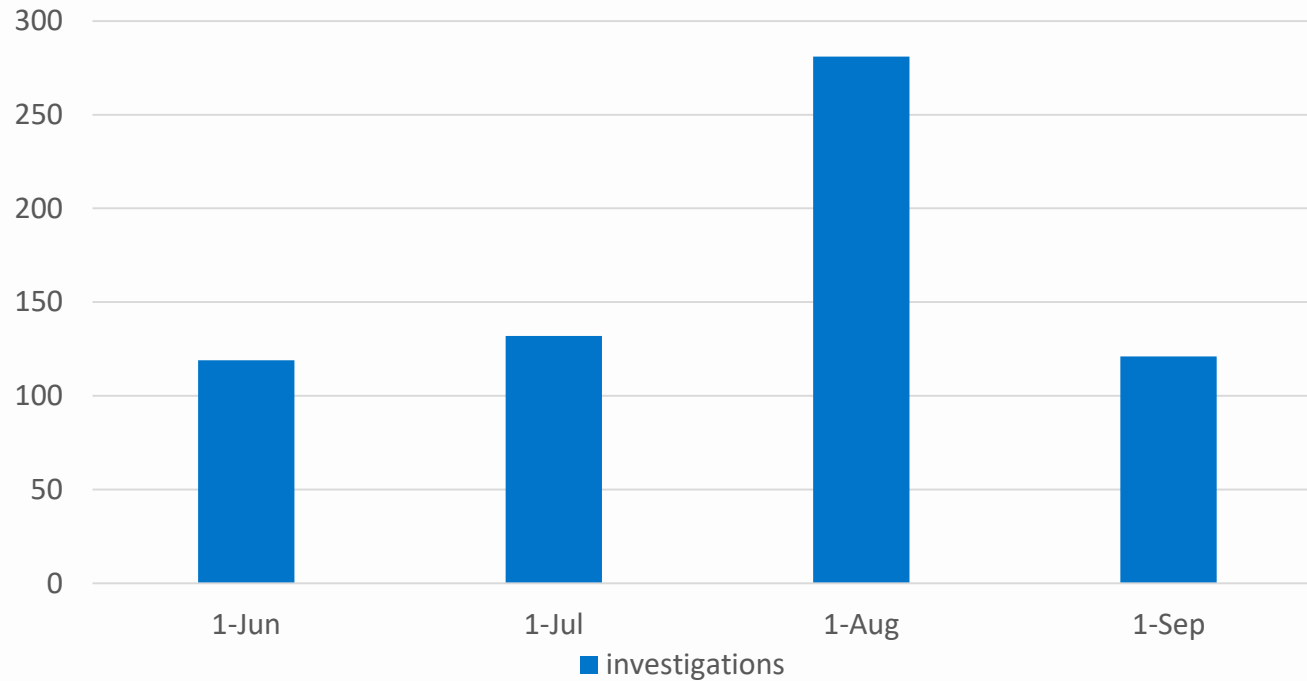
SRH Identity Risk Matrix

Risk Matrix

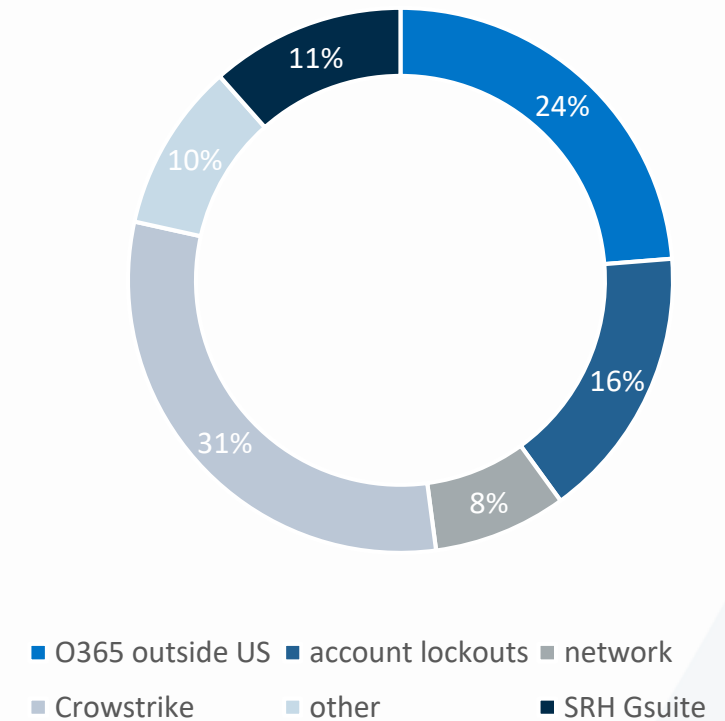
Likelihood	Likely	0	0	0
	Possible	0	0	0
	Unlikely	5	2	0
		Minor	Moderate	Major
		Consequences		

24x7 Security Operation Center

Investigation History



Investigations



Any Questions/Comments

Thank You
For Your Attention!

Any Questions



DISCUSSION: Best Practices for Audit and Compliance



Compliance Best Practices
Board Audit & Compliance Committee Meeting
October 29, 2025

Innovating Healthcare Compliance: From Reactive to Predictive

Reflections

Healing reminds us of empathy, humanity, and the patient experience.

Medicine reminds us of evidence, data, and continuous learning.

Business reminds us of sustainability, systems, and stewardship.

Compliance ensures these three remain aligned under a single mission:

Safe, Ethical, and Effective Care.

Healing
is an Art

Medicine
is a Science

**HEALTHCARE
IS A BUSINESS**

True excellence in healthcare lives
where art, science, and business intersect.

Innovating Healthcare Compliance: From Reactive to Predictive

Best Practice:

- Implement a Data-Driven, Predictive Compliance Model
- Shift the compliance function from reactive monitoring to predictive, data-driven risk management using technology and analytics.

Key Actions:

- Integrate compliance, audit, and operational data into unified dashboard
- Use analytics and AI to identify trends, outliers, and potential violations early.
- Automate repetitive monitoring tasks (e.g., HIPAA access logs, exclusion checks).
- Collaborate with IT, clinical, and operational leaders to embed predictive tools.
- Train staff to interpret and act on compliance data insights.

Benefits:

- Proactive identification and mitigation of compliance risks.
- Improved resource efficiency and staff engagement.
- Real-time insights for leadership and board reporting.
- Strengthens compliance as a strategic partner in organizational performance.



Compliance Innovation Flow:

Reactive → Proactive → Predictive

Reactive
(Audit Findings)

Proactive
(Real-time Monitoring)

Predictive
(Risk Prevention)

Technology enablers play a vital role in transforming compliance from reactive to predictive.

Reactive Stage:

- Audit tools and document management systems capture and track findings.
- Manual reporting and retrospective reviews identify issues after they occur.

Proactive Stage:

- Automation tools streamline monitoring (e.g., HIPAA access logs, exclusion lists).
- Dashboards integrate compliance, audit, and operational data in real time.
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Predictive Stage:

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- Predictive dashboards guide leadership decision-making and prevention strategies.

Questions or Comments?



Benefits:

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- Improved resource efficiency and staff engagement.
- Real-time insights for leadership and board reporting.
- Strengthens compliance as a strategic partner in organizational performance.

Quote for Emphasis:

“Innovation in compliance isn’t about more rules — it’s about smarter prevention.”

Visual Suggestion: Reactive → Proactive → Predictive

(Audit findings → Real-time monitoring → Predictive risk prevention)



Audit and Compliance Summary Report – September 2025



Privacy Report

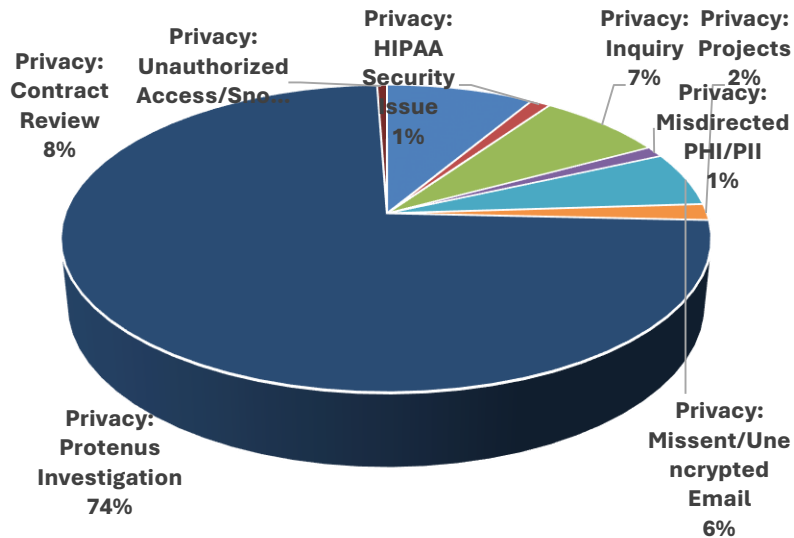
Marilyn Boston, Chief Compliance Officer and Chief Audit Executive

Privacy Dashboard

1st Quarter FY2026: July 1, 2025 – September 30, 2025

Privacy Reported Issues	1 st QTR	2 nd QTR	3 rd QTR	4 th QTR
New This Period*	175			
Total Closed This Period (Cumulative)	231			
Total Pending Resolution (Cumulative)	109			
Reported To Government Agency	0			
New High-Risk Cases	0			

*Q1 New Cases

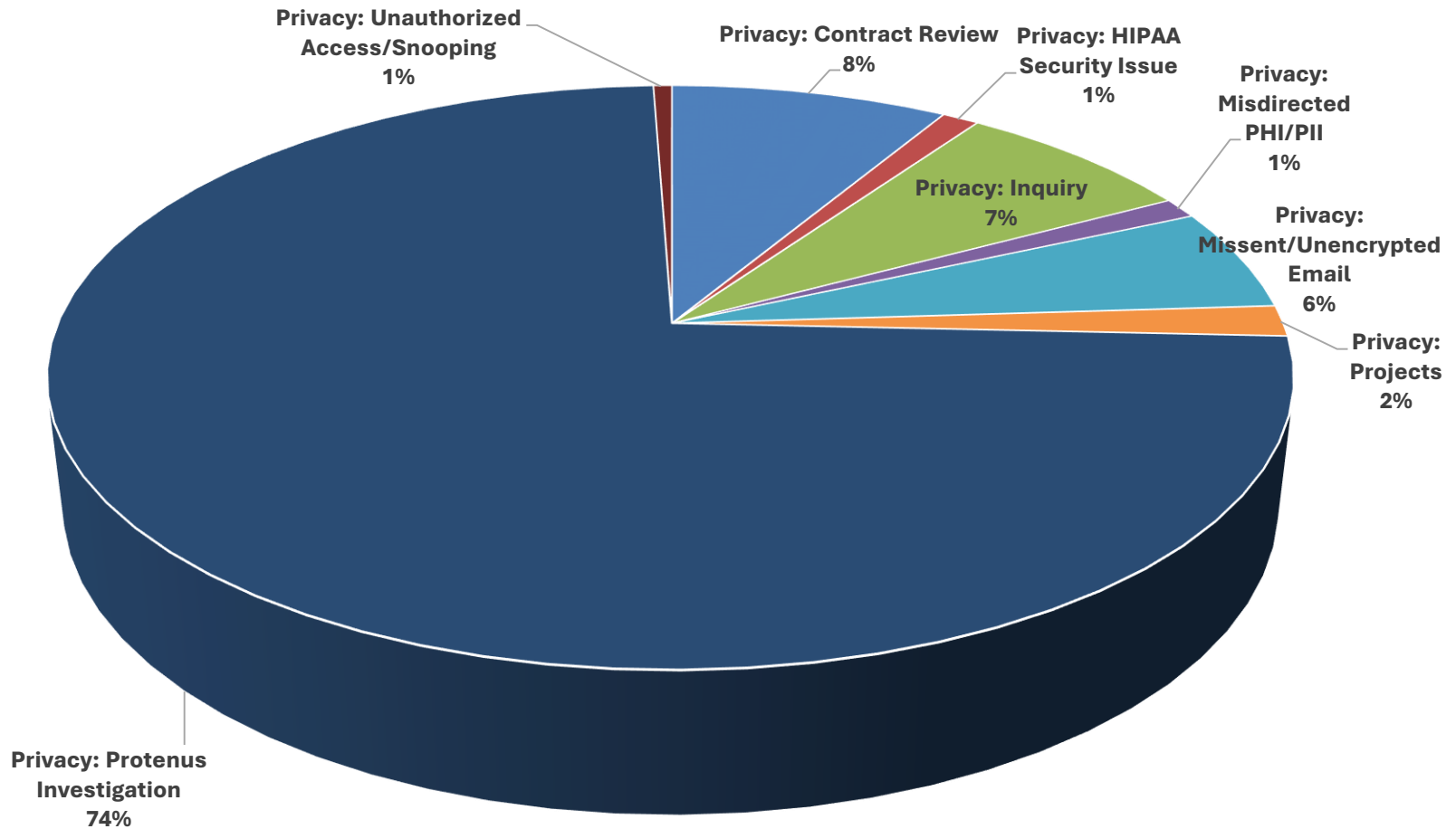


Issue Type	New Privacy Cases Reported
Privacy: Protenus Investigations (129)	<ul style="list-style-type: none"> Self Access Family Member Access Suspicious Activity Coworker Access VIP Break the Glass
Privacy: Missent/Unencrypted Email (10)	<ul style="list-style-type: none"> Zix Notifications
Privacy: Misdirected PHI/PII (2)	<ul style="list-style-type: none"> Discharge Paperwork Given to Wrong Patient Medication Dispensed to Wrong Patient
Privacy: Inquiry (13)	<ul style="list-style-type: none"> Privacy Inquiries/Questions
Privacy: Unauthorized Access/Snooping(1)	<ul style="list-style-type: none"> Possible Unauthorized Access
Privacy: Projects (3)	<ul style="list-style-type: none"> AB352 InterQual Break the Glass HIPAA Training
Privacy: Contract Review (15)	<ul style="list-style-type: none"> BAA Reviews
Privacy: HIPAA Security Issue (2)	<ul style="list-style-type: none"> HIPAA Compliance External Research Access to AHS System Workflow

Privacy Dashboard

1st Quarter FY2026: July 1, 2025 – September 30, 2025

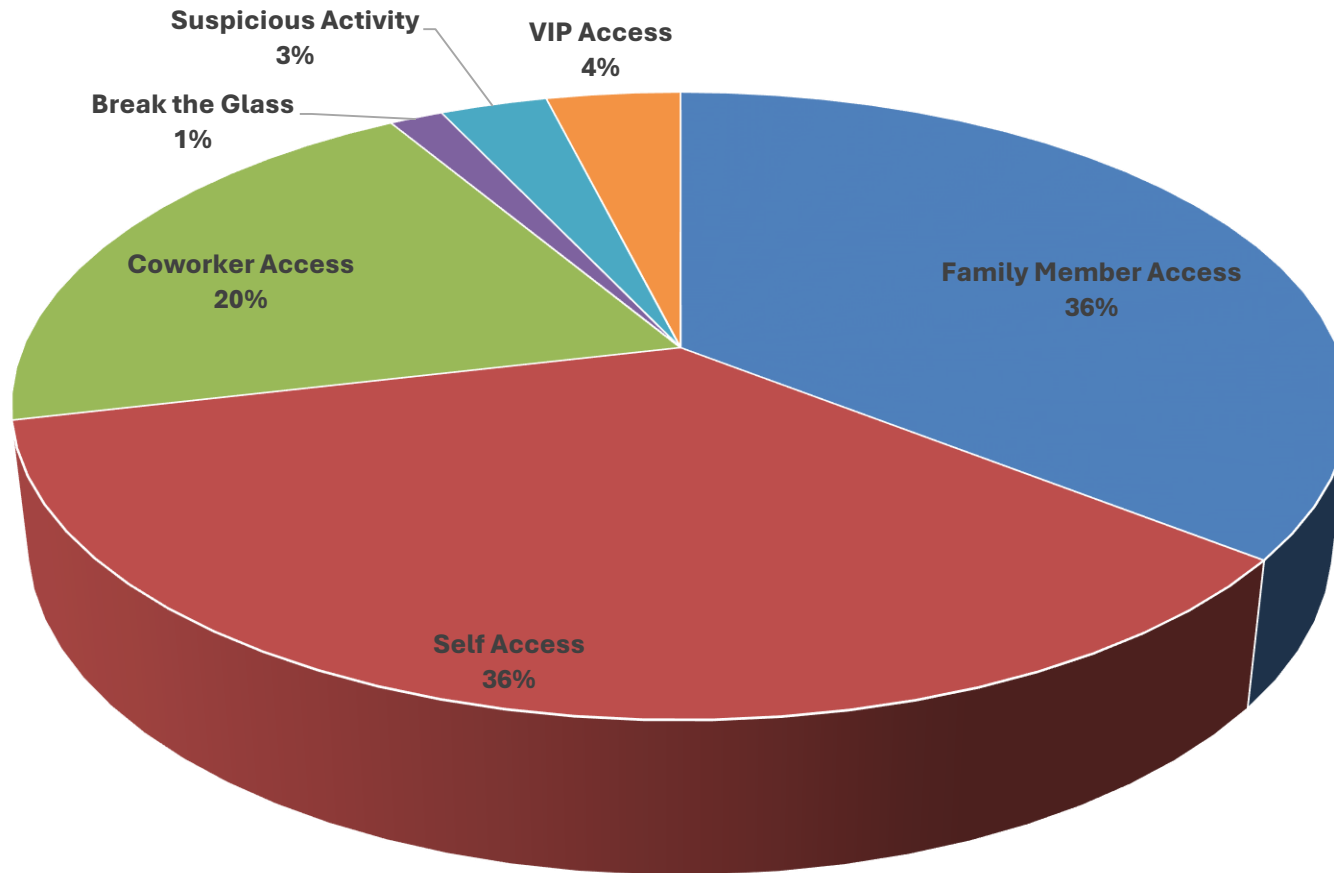
*Q1 New Cases



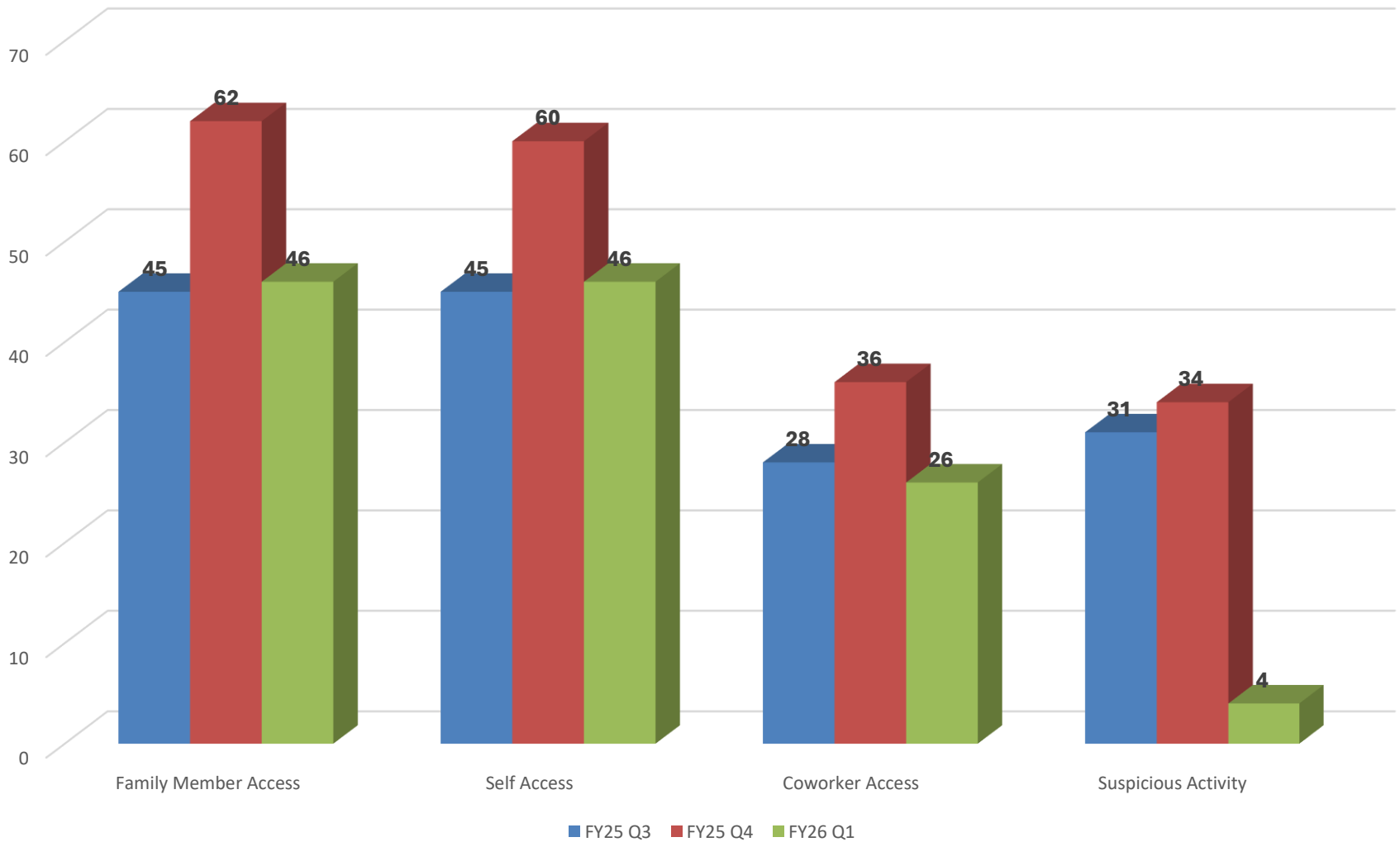
Protenus Dashboard

1st Quarter FY2026: July 1, 2025 – September 30, 2025

***Q1 New Protenus Cases**



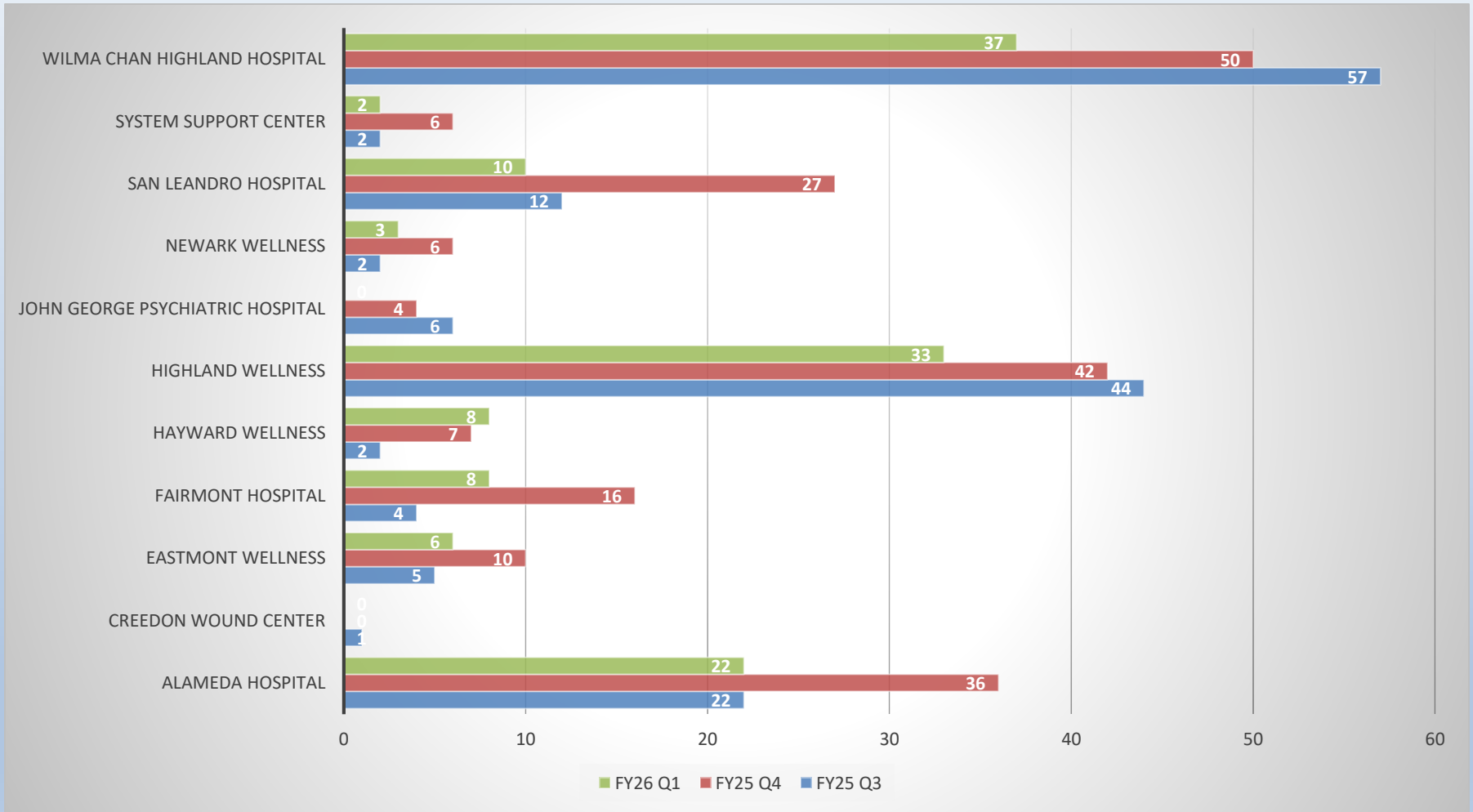
Top Areas of Concern For FY26 Q1



Protenus Dashboard

1st Quarter FY 2026: July 1, 2025 – September 30, 2025

***Protenus Cases By Location**





Compliance Best Practices

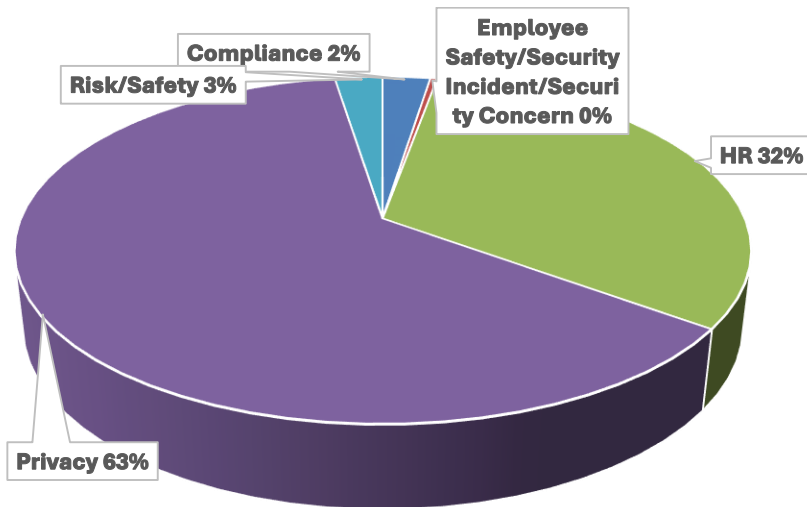
Marilyn Boston, Chief Compliance Officer and Chief Audit Executive

Compliance Dashboard

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Compliance Reported Issues	1 st QTR	2 nd QTR	3 rd QTR	4 th QTR
New This Period*	280			
Total Closed This Period (Cumulative)	331			
Total Pending Resolution (Cumulative)	191			
Reported To Government Agency	0			
New High-Risk Cases	6			

*Q1 New Cases

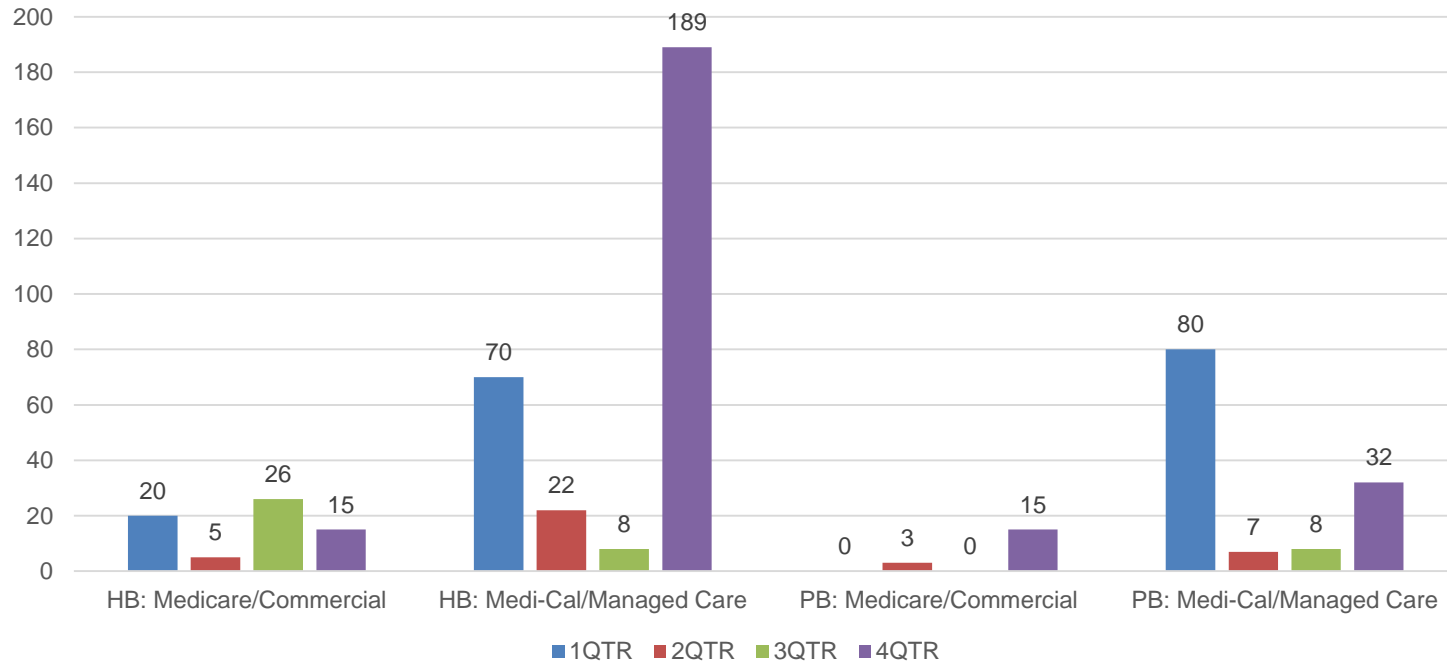


Issue Type	New Cases Reported
Compliance (7)	<ul style="list-style-type: none"> Fraud Billing Concerns Requests for Information Scope Practice Conflict of
Privacy (175)	<ul style="list-style-type: none"> Protenus Investigations Misdirected PHI Possible Unauthorized Access Zix: Missent/Unencrypted Emails Privacy: Audits Contract Review
HR (90)	<ul style="list-style-type: none"> Employee Relations Incidents Hostile Work Environment Harassment Allegations Retaliation Allegations Time Theft Employee Conduct Concerns
Risk/Patient Safety (7)	<ul style="list-style-type: none"> Patient Safety Concerns Quality of Care Concerns
Employee Safety/Security Concern (1)	<ul style="list-style-type: none"> Concerns regarding Security Guard conduct

340B Compliance Audits

HRSA 340B Drug Pricing Program

340B Error Rate Trend



Prevent Regulatory Penalties

HRSA Penalties for Covered Entities:

- Repayment of Discounts
- Disqualification from the 340B Program
- Removal of Contract Pharmacies from 340B Program

Compliance ROI

- \$17M FY 2024 Savings due to drug discounts.
- Conducting quarterly audits to identify errors so corrections can be made promptly.



Compliance Best Practices

Marilyn Boston, Chief Compliance Officer and Chief Audit Executive

Innovating Healthcare Compliance: From Reactive to Predictive

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Questions or Comments?



PROJECTS



Compliance and Internal Audit Projects

Research Governance Structure

Key Milestones	Status
Create a Governance Structure	Completed
Identify Key Stakeholders/Committee Members	In Progress
Create Workflow for Reviewing Potential New Research Studies	In Progress
Research Governance Policies	
Management for Research Department	

System-Wide Policy Optimization

Key Milestones	Status
Policy Steering Committee	In Progress
PolicyTech Optimization	In Progress
Migration to New Platform	Pending

Incident Management System (EthicsPoint)

Key Milestones	Status
Contract Agreement	Completed
Amendment to Agreement	In Progress
Project Kickoff	Pending
Migration of Lighthouse Data	Pending
Integration of External REST-based API Set Up	Pending
HRIS Data Feed	Pending
Configuration Build	Pending
Configuration Review and Testing	Pending
User and Analytic Training	Pending
Communication and Education System-wide	Pending
Go-Live	Pending

Project Manager approved. Pending assigned PM.

Implementation Process: 16 weeks

AB 352 Reproductive Privacy

Key Milestones	Status
Regulation Review and Interpretation	In Progress
Security Assessment Review	In Progress
Epic Implementation Changes <ul style="list-style-type: none">• Data segmentation• Access control• Disclosure restrictions	In Progress
Workflow Development	Pending

AB 352 adopts privacy protections for information about gender affirming care, abortion, abortion-related services, contraceptives, and to prevent out-of-state prosecution against individuals who come to California for abortion or reproductive health-related medical services or gender affirming care.

Requires AHS to develop capabilities to:

- Limit user access privileges to information systems to those persons who are authorized to access the medical information.
- Prevent the disclosure, access, transfer, transmission or processing of such information to any person or entity outside of California.
- Segregate medical information from the rest of a patient's medical record.
- Provide the ability to automatically disable access to segregated medical information by individuals and entities in another state.

DISCUSSION: Internal Audit Reporting Summary



Internal Audit Update

FY 2026 Internal Audit Plan

Risk Based Audits

Status

• Hospital Registration (carryover)	In progress
• Cash Posting (carryover)	Not started
• EHR Access and Data Security	Not started
• John George Revenue Cycle	In progress
• Accreditation Management	Not started
• Post-Award and Gift Process	Not started
• Health Information Management Requests	Not started
• TBD – Senior Leadership Selection	Not started

Recurring Audits

• CMS Open Payments and Form 700 Audit (Annual)	Not started
• AHS Website Price Transparency (Annual)	Not started
• Exclusion Testing (Monthly)	In progress

FY 2026 Internal Audit Plan (cont.)

Consulting, Special Projects and Mgt. Requests

Status

• 2025 Single Audit Controls Validation Support	Completed
• 2025 AHS Website Price Transparency	Completed
• 2026 Single Audit Controls Validation Support	Not started
• Grant Administrative Support	In progress
• Resident Trust Account Controls Validation	In progress
• Enterprise Risk Management – Inventorying	Not started

Corrective Action Plan Status

Engagement Name	Report Issuance Date	# of Findings			Corrective Action Outstanding	Planned Implementation Date	FY 2024	FY 2025				FY 2026				
		TOTAL	CLOSED	OPEN			Q4	Q1	Q2	Q3	Q4	Q1	Q2			
Single Audit Year Ended June 30, 2024	4/30/2024	7	5	2	Finding 2023-001	6/30/2025	<div><div></div><div></div><div></div></div>	REPEAT FINDING				<div><div></div><div></div><div></div></div>				
					Finding 2023-004	6/30/2025	<div><div></div><div></div><div></div></div>	REPEAT FINDING				<div><div></div><div></div><div></div></div>				
Parking Program Audit	5/17/2024	5	4	1	Finding 4	6/15/2024	<div><div></div><div></div><div></div></div>									
Payroll and Timecard Audit (AHS)	9/9/2024	2	1	1	Finding 2	10/31/2024	<div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>							
E-consult Audit	11/21/2024	3	1	2	Finding 1	12/11/2024	<div><div></div><div></div><div></div></div>					<div><div></div><div></div><div></div></div>				
					Finding 2	12/11/2024	<div><div></div><div></div><div></div></div>					<div><div></div><div></div><div></div></div>				
Vendor Risk Assessment Audit	12/31/2024	3	0	3	Finding 1	1/31/2025	<div><div></div><div></div><div></div></div>					<div><div></div><div></div><div></div></div>				
					Finding 2	12/31/2025	<div><div></div><div></div><div></div></div>									
					Finding 3	3/31/2026	<div><div></div><div></div><div></div></div>									
Accounts Payable Audit	1/9/2025	4	0	4	Finding 1	10/31/2025	<div><div></div><div></div><div></div></div>					<div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>			
					Finding 2	1/31/2025	<div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>							
					Finding 3	3/31/2025	<div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>							
					Finding 4	2/28/2025	<div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>							
Global Payment Program Audit	3/25/2025	2	0	2	Finding 1	9/30/2025	<div><div></div><div></div><div></div></div>					<div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>			
					Finding 2	9/30/2025	<div><div></div><div></div><div></div></div>									
Primary Care Capitation Audit	4/1/2025	2	0	2	Finding 1	8/31/2025	<div><div></div><div></div><div></div></div>					<div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>			
					Finding 2	6/30/2025	<div><div></div><div></div><div></div></div>					<div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>			
Identity and Access Management Audit	6/27/2025	3	0	3	Finding 1	9/30/2025	<div><div></div><div></div><div></div></div>					<div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>			
					Finding 2	3/31/2026	<div><div></div><div></div><div></div></div>									
					Finding 3	12/31/2025	<div><div></div><div></div><div></div></div>									
Engineering Infrastructure & Facilities Management	7/7/2025	3	0	3	Finding 1	9/1/2025	<div><div></div><div></div><div></div></div>					<div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>			
					Finding 2	11/1/2025	<div><div></div><div></div><div></div></div>					<div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>			
					Finding 3	11/1/2025	<div><div></div><div></div><div></div></div>									
Price Transparency	7/11/2025	2	1	1	Rec. 1	12/31/2025	<div><div></div><div></div><div></div></div>									

TOTAL OUTSTANDING 24

LEGEND: From Report Issuance Date

■ DUE date in 30+ days
 ■ DUE date in 30 days
 ■ PAST DUE

G. INFORMATION/WRITTEN REPORTS: Annual Audit and Compliance Committee Agenda Calendar and Follow-Up

2025 Audit and Compliance Committee Calendar

Topic	3/19/2025	6/18/2025	9/17/2025	11/11/2025
01 Cybersecurity Report	Report Summary	Report Summary	Report Summary	Report Summary
02 Compliance and Privacy Report <ul style="list-style-type: none"> • Compliance Audit Summary Reports • Consulting Engagements • Dashboards • Projects 	Report Summary	Report Summary	Report Summary	Report Summary
03 Internal Audit (IA) Report <ul style="list-style-type: none"> • Audit Plan Status • Internal Audit Summary Reports 	Audit Report	Annual Audit Plan	Audit Report	Audit Report
04 External Audit Report (Moss Adams)	No Update Will Be Presented	Annual Financial Audit Plan	Audit Update	Final Audit Report
05 Education Session	Cybersecurity	Compliance	Internal Audit	Privacy

2025 Audit and Compliance Committee Issue Tracker

Topic Under Discussion	Date Raised	Assigned To	Target Due Date	Status