MINUTES

North Broward Hospital District Board Of Commissioners
1700 Northwest 49th Street, Suite #150, Ft. Lauderdale, 33309

AUDIT COMMITTEE MEETING
11:00 a.m., October 23, 2019

1. NOTICE

Notice of this meeting is attached to the official Minutes as EXHIBIT I. The official Agenda for this meeting, as presented for the consideration of the Committee, is attached to the official Minutes as EXHIBIT II.

2. CALL TO ORDER 11:24 a.m.

3. COMMITTEE MEMBERS

Present: Commissioner Christopher T. Ure, Chair
          Commissioner Nancy W. Gregoire, Vice
          James Petkas, External Audit Consultant
          Scott Porter, External Audit Consultant

Not Present: Commissioner Andrew M. Klein

Senior Leadership
Additionally Present: Ray T. Berry/Commissioner, Stacy L. Angier/Commissioner, Marie C. Waugh/Commissioner, Gino Santorio/President/Chief Executive Officer, Alan Goldsmith/Chief Administrative Officer, Alex Fernandez/Chief Financial Officer, Linda Epstein/Corporate General Counsel, Jerry Del Amo/Deputy Associate, General Counsel

4. PUBLIC COMMENTS

   * Pastor Allen Jackson   * Terry Scott
   * Pastor George Rich     * Vicente Thrower
   * Jasmin Shirley         * Pastor Gary McLamore

5. APPROVAL OF MINUTES

5.1. Approval of Audit Committee meeting minutes, dated September 11, 2019.

MOTION It was moved by Commissioner Gregoire, seconded by Mr. Porter, to:

Approve the Audit Committee meeting minutes, dated September 11, 2019.

Motion carried unanimously.
6. **TOPIC OF DISCUSSION**


Mr. Philip Grice, on behalf of Warren Averett, introduced Audit Manager, Michael Rebarchak, who spent time in the field during the course of the audit analysis. Mr. Grice briefly walked the committee members through the required communications letter, followed by the material weakness letter. He further reported on Broward Health’s Audited Financial Statement for fiscal year 2019.

**MOTION** It was *moved* by Mr. Porter, *seconded* by Commissioner Gregoire, that:

The Audit Committee recommend that the Board of Commissioners of the North Broward Hospital District accept the Audited Financial Statement as presented in draft form with the understanding that any substantive change would be brought back to the Audit Committee for review and approval.

Motion *carried* unanimously.

Mr. Fernandez acknowledged members of staff who assisted in the completion of the financial audit, as seen below.

- Modesto Gato, AVP Financial Operations
- Zsolt Czira, Assistant Controller
- Damaris Alvarez, Director of Accounting Services/Grant Accounting

6.2. Introduction of Sr. IT Auditor

Mr. Nigel Crooks, Chief Internal Auditor, introduced Mr. Kevin Kull as the department’s new Sr. IT Auditor. Mr. Kull provided a brief overview of his educational background, previous employment, and expertise.

6.3. Discussion regarding Chief Internal Auditor Investigation, Response and Resolution

The audit committee discussed several topics, which included AMP’s Internal Audit Quality Assurance Review dated 8/10, the Corporate Compliance Disclosure Report dated 9/28, American Institute of Certified Public Accountants professional standards, whether the Chief Internal Auditor violated the Conflict of Interest Policy and the lack of exercising good judgment on behalf of Mr. Crooks and Ms. Keisha Hall.
MOTION It was moved by Mr. Porter, seconded by Mr. Petkas that:

The Audit Committee recommend that the Board of Commissioners of the North Broward Hospital District dismiss the Corporate Compliance Disclosure Report, dated September 28, 2019.

Motion carried unanimously.

MOTION It was moved by Mr. Porter, seconded by Mr. Petkas that:

The Audit Committee recommend that the Board of Commissioners of the North Broward Hospital District replace the non-attending Board Member’s committee seats.

Motion carried unanimously.

7. ADJOURNMENT 1:37 p.m.

MOTION It was moved by Mr. Petkas, seconded by Commissioner Gregoire to: Adjourn the Audit Committee meeting.

Motion carried unanimously.

Respectfully submitted,
Commissioner Stacy L. Angier, Secretary/Treasurer