

**THE METROHEALTH SYSTEM
AUDIT COMMITTEE
BOARD OF TRUSTEES
AUDIT COMMITTEE MEETING MINUTES**

DATE: Monday, September 21, 2015

TIME: 1:30 to 3:00 pm

PLACE: MetroHealth Medical Center
Business Services Building
Board Room K-107

COMMITTEE TRUSTEES: Mr. McDonald and Dr. Silvers

ADDITIONAL TRUSTEES: Dr. Macon Sr. and Mr. Spain

STAFF: M. Bechtle, K. Botros, A. Boutros, M.D., FACHE, A. Connors, M.D., J. Dickinson, G. Himes, S. Huggins, W. Jones, M. Legerski, D. Lewis, M. Phillips, D. Reichert, C. Richmond, M. Stern

GUESTS: J. Mylen (KPMG)

Dr. Silvers called the meeting of the Audit Committee to order at 1:34 p.m. Please note that minutes are written to conform to the printed agenda and are not necessarily in the order of discussion.

I. Minutes of the regular Audit Committee meeting held on June 18, 2015 were approved as written.

II. INFORMATION ITEMS

Simpson Huggins, Director of Internal Audit, opened the meeting with a review of the 2015 Internal Audit Plan for the third quarter. He discussed the fieldwork in progress noting those audits completed and the audits in varying stages detailing objectives, approach, observations and management action plan, if required. It was noted all audits for the third quarter of 2015 were either completed, in progress or in the process of planning.

Mr. Huggins and Jim Mylen, Managing Director from KPMG, discussed the emerging risks for healthcare providers and the national change in the overall healthcare industry. Based upon results of the 2016 continuous risk assessment process, prior internal audit results and special requests by management, a preliminary list of areas to consider in the 2016 annual internal audit plan has been identified in the Operations, Finance and Information Systems departments at MetroHealth.

Craig Richmond, Chief Financial Officer mentioned that RSM (formerly McGladrey) will be attending the December Audit Committee meeting to discuss the plans for the 2015 year-end audit. Mr. Richmond also mentioned that RSM was awarded the work for the construction cost review services specific to the System's Campus Transformation project.

Mary Legerski, Chief Compliance Officer, and Joe Dickinson, Privacy and Security Officer, were introduced for their respective updates.

III. NON-CONSENT /ACTION ITEMS

A. No items at this time

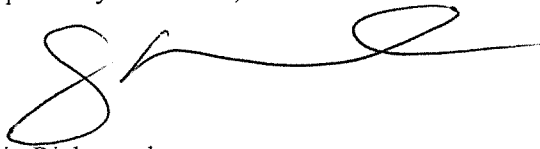
IV. CONSENT ITEMS

A. No items at this time

At this point in the meeting a motion was made, seconded and passed to move the Committee into Executive Session to discuss trade secrets and litigation matters. The Committee returned to regular session at 3:01 p.m.

There being no further business to come before the Committee, the meeting was adjourned at 3:05 p.m.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Craig Richmond', with a long horizontal flourish extending to the right.

Craig Richmond
Chief Financial Officer