



The MetroHealth System

Board of Trustees

Wednesday, September 10, 2025

11:00am - 1:00pm

The MetroHealth System Board Room K-107 or via YouTube Stream

Audit and Compliance Committee

Regular Meeting

The MetroHealth System Board of Trustees

AUDIT & COMPLIANCE COMMITTEE

DATE: Wednesday, September 10, 2025
TIME: 11:00am - 1:00pm
PLACE: MetroHealth Main Campus, Building K, Board Room (K107) or via
YouTube Stream <https://www.youtube.com/@metrohealthCLE/streams>

AGENDA

I. **Approval of Minutes**

Approval of Committee Meeting Minutes from June 11, 2025

II. **Information Items**

- A. Annual Audit & Compliance Committee Charter Review – J. Wellons
- B. Ethics and Compliance Update – J. Wellons / S. Partington
- C. Internal Audit Update – R. Barre / H. Oakes (Grant Thornton)

III. **Executive Session**

Return to Open Meeting

IV. **Recommendations / Approvals**

- A. Approval of the Annual Audit & Compliance Committee Charter Review
- B. Approval of the Proposed 2026 Internal Audit Department Budget and Resource Plan

The MetroHealth System Board of Trustees

AUDIT AND COMPLIANCE COMMITTEE

Wednesday, June 11, 2025

11:00 am – 1:00 pm

MetroHealth Board Room K-107 and Virtual

Meeting Minutes

Committee Members Present:	Sharon Dumas-I, Artis Arnold-R, John Moss-I
Other Trustees Present:	John Corlett-R, Michael Summers-I, E. Harry Walker, M.D.-I, Ronald Dziedzicki-I
Staff Present:	Christine Alexander-Rager, M.D.-I, Robin Barre-I, Chris Briddell-I, Phillip Brooks-R, Kim Cunningham-R, David Fiser-I, Joseph Golob, M.D.-I, William Lewis-I, Sarah Partington-I, Allison Poullos-I, Amanda Roe-I, Tamiyka Rose-I, Deborah Southerington-I, Ronald Walker-I, James Wellons-I, Patrick Woods-I
Invited Guests:	Hayley Oakes (Grant Thornton)
Other Guests:	Guests not invited by the Board of Trustees are not listed as they are considered members of the audience, and some were not appropriately identified.

Ms. Dumas called the meeting to order at 11:00 am, in accordance with Section 339.02(K) of the Ohio Revised Code with a quorum present.

(The minutes are written in a format conforming to the printed meeting agenda for the convenience of correlation, recognizing that some of the items were discussed out of sequence.)

I. Approval of Minutes

The minutes of the March 26, 2025 Committee meeting were approved as submitted.

II. Information Items

A. Ethics & Compliance Update – C. Briddell / S. Partington

Ms. Dumas introduced Chris Bridell, SVP Chief Ethics Risk & Compliance Officer and Sarah Partington, Executive Director of Ethics & Compliance, to discuss ethics and compliance activities and updates.



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Ms. Partington directed the Committee's attention to the compliance dashboard, which detailed achieved metrics such as the progress of the departmental work plan, the number of System policies reviewed and updated in the past 12 months, and the MetroHealth Ethics Line (MEL) 2025 Q1 data. A breakdown of MEL cases for Q1 2025, with comparative data from the previous three quarters, showed 179 opened cases and 216 closed cases, which encompassed 70 inquiries and 146 allegations. The average time to close a case was 38 days, which is significantly below the national average of 45 days. The MEL system allows reporters to submit information anonymously while retaining the ability to check the case status or provide additional information without revealing their identity. However, cases originating from anonymous reports can take longer to investigate and close once it is determined that an investigation is warranted.

Next, an overview of the four main departmental goals for ethics and compliance was provided. One of the primary goals is to "foster the integrity integration of an applicable culture". Under this goal, the department has completed a new compliance guidebook, which consolidates all compliance tips into a single, accessible "one-stop shop" document for employees. The department also continuously monitors regulatory changes and their potential impact on the System. A notable achievement in this area is the revision of the Regulators Process, which is a joint effort with the Government Relations and Legal departments that has expanded into a working group, including key departments from across the System. A new tool is currently being piloted to track the activities of this committee and how information is disseminated to subject-matter experts.

Lastly, the Privacy team is actively preparing for the "Campus Transformation 2.0" initiative by delivering specialized training and participating in workgroups related to the move to the new outpatient health center. Another major goal is to maximize the effective use of data, technology, and external resources, which involves using the operational dashboard to monitor trends and adjust audit activities accordingly. The Privacy team is also leveraging the Fair Warning system to monitor for and investigate potential issues as needed.

B. Internal Audit Program Goals – R. Barre / H. Oakes (Grant Thornton)

Ms. Dumas introduced Robin Barre, Executive Director of Internal Audit Services, and Hayley Oakes from Grant Thornton to discuss internal audit activities and updates. Ms. Barre directed the Committee's attention to the Internal Audit



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department's 2025 goals, which emphasize stabilizing and revitalizing the function in alignment with the newly established Global Standards issued by the Institute of Internal Auditors (IIA). The four primary goals aim to enhance the resilience and forward-looking capabilities of the function. Ms. Barre expressed optimism about achieving these goals by the end of the year and building a resilient, agile, and forward-looking function for the System.

III. Executive Session

Ms. Dumas asked for a motion to move into executive session to discuss hospital trade secrets as defined by ORC 1333.61. Mr. Moss made the motion and Dr. Walker seconded. Upon unanimous roll call vote, the Committee went into executive session to discuss such matters stated by Ms. Dumas. Members of the public were excused, and the Committee went into executive session to discuss the identified matters at 11:09 am.

Following the executive session, the meeting reconvened in open session at approximately 12:55 pm and welcomed back the public virtually and those members of the public who remained in-person.

IV. Committee Approvals

A. Approval of the MetroHealth System Internal Audit Plan

Ms. Dumas called a motion for a voice vote for the approval of the recommended additions to the 2025 Internal Audit Plan, which was given, seconded, and unanimously approved.

There being no other business to bring before the Committee, the meeting was adjourned at approximately 12:57pm.

THE METROHEALTH SYSTEM

Sharon Dumas
Chairperson, Audit & Compliance
Committee





Tracked Changes Legend

Proposed edits for Audit & Compliance Committee during September 2025 meeting

Edits reviewed and approved by Audit & Compliance Committee during November 2024 meeting

The Audit & Compliance Committee of the MetroHealth Board of Trustees

Charter

Purpose

The Audit and Compliance Committee ("Committee") ~~oversees is responsible for overseeing~~ MetroHealth's financial reporting process, systems of internal controls, and external and internal audit functions, in addition to promoting and ensuring compliance with laws and regulations applicable to MetroHealth's operations. The Committee assists in ensuring that MetroHealth produces financial statements that fairly present MetroHealth's financial condition and operations. The Committee exercises due diligence to prevent and detect criminal conduct, and to otherwise promote an organizational culture that encourages ethical conduct and a commitment to compliance with the law.

Responsibilities

In fulfilling its charge, the Committee is responsible for the following activities and functions:

I. External Audit

- Review and discuss the results of the annual audit and any other matters communicated to the Committee by the external auditors, including any significant changes in accounting principles and disclosures and the impact of such changes on MetroHealth's financial statements.
- Assess the external auditor's annual management letter regarding the internal control environment, recommendations for improvements, and management's responses, including action plans, if any, and monitor management's implementation of action plans.
- Provide input, when requested, to the formal assessment of the external audit firm facilitated by the Ohio Auditor of State at least once every five (5) years.
- Raise any concern regarding the external audit firm to the Ohio Auditor of State.

II. Internal Audit

- Champion Internal Audit to enable it to fulfill its purpose of internal auditing and to pursue its strategy and objectives.

- Exercise functional reporting oversight of internal audit activities, including evaluation of information from internal auditors on the status of the control environment, and the review and evaluation of the findings and recommendations from completed audits.
- Approve the risk-based internal audit plan and receive communications on the internal audit activities performance relative to its audit plan and other matters, including the implementation of management action plans in response to significant audit findings.
- Make appropriate inquiries of management and the leader(s) of Internal Audit to determine whether any restrictions on the Internal Audit function's scope, access, authority, or resources limit the function's ability to carry out its responsibilities effectively~~there may be inappropriate audit scope or resource limitations.~~
- Review the adequacy of the Internal Audit Department resource plan.
- Approve the Internal Audit Department Charter – defining the function's authority, role, and responsibilities – in consultation with the leader(s) of Internal Audit and senior management
- Assess the function's independence and objectivity, including any conflicts of interest or organizational barriers that may impair the function.
- Review and discuss findings from internal and external quality assurance reviews of the Internal Audit function, including its adherence to IIA Standards.
- Review, in advance, management's proposed Authorize the appointment, removal, and change in scope of responsibilities of the leader(s) of Internal Audit with a reporting relationship to the Committee.

III. Ethics and Compliance

- Establish and oversee the implementation, maintenance, and monitoring of an effective ethics and compliance program and the processes used to develop and implement the program according to the standards set forth in the guidelines established by the United States Sentencing Commission, the Department of Justice, the Office of Inspector General, and other relevant regulatory authorities.
- Approve the risk-based compliance workplan and receive communications on the ethics and compliance program activities performance relative to its workplan and other matters, including the implementation of corrective action plans in response to significant ethics and compliance issues.
- Review and reassess the Code of Conduct at least annually, or as conditions may warrant, and recommend material changes to the Code of Conduct.
- Review: (1) those legal and compliance matters that may have a material impact on MetroHealth; (2) data to ensure that MetroHealth compliance policies are regularly evaluated and updated as needed; and (3) any material reports or inquiries received



Tracked Changes Legend

Proposed edits for Audit & Compliance Committee during September 2025 meeting

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from regulating bodies or government agencies or matters reported by employees or third parties.

- Oversee the MetroHealth (management) Compliance Committee by reviewing its activities and ensuring that its members collaborate with Ethics and Compliance leaders on the compliance program.
- Receive and assess compliance reports submitted to the Committee in accordance with MetroHealth policy.
- Review the adequacy of the Ethics and Compliance department Department resource plan.
- Review, in advance, management's proposed appointment, removal, and change in scope of responsibilities of leader(s) of Ethics and Compliance with a reporting relationship to the Committee.
- Remain informed of current developments in the regulatory environment and of legal and regulatory requirements.

The Committee may, when appropriate, retain, ~~when appropriate,~~ counsel or other consultants to assist with the duties outlined in this charter, and to assess MetroHealth's audit and compliance programs, and ~~for conducting conduct~~ investigations of potential violations of laws, regulations, and other allegations arising from compliance reports.

Composition

The Audit & Compliance Committee shall be led by a board member with an interest and background in audit and compliance matters and consist of additional board members, as identified by the Board Chairperson. All Committee members must be able to exercise judgment independent from MetroHealth management.

The Committee shall be staffed by the CEO, General Counsel Chief Legal Officer, leader(s) of Ethics and Compliance, leader (s) of Internal Audit, and other relevant members of the executive team.

Meeting Schedule

The Committee shall meet at least quarterly.

At least annually, the Committee shall meet separately in an executive session without MetroHealth management, unless requested by the Committee Chair, with each of the following: (a) MetroHealth's external auditors; (b) leader (s) of Internal Audit; and (c) leader(s) of Ethics and Compliance.



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Ethics and Compliance Program Activities

Audit and Compliance Committee of the Board of Trustees

September 10, 2025

Agenda

1. Conversations with Compliance
2. Ethics and Compliance – By The Numbers
3. 2025 Q2 MEL Data
4. 2025 Ethics and Compliance Goals

Conversations with Compliance

On Tuesday, July 29, the Ethics and Compliance Department hosted *Conversations with Compliance*, which centered on travel and conferences. Led by Dr. Nabil Chehade, this hour-long presentation featured thought-provoking questions directed at Executive Director Sarah Partington. Topics included allowed travel for public employees, responsibility for travel expenses, and the rules governing the acceptance of business courtesies.

68
Attendees
(virtually and
in-person)

Use of
interactive
polling via
Mentimeter

Q4 2025:
*Conversations
with
Compliance:
Outside
Activities*

Conversations with Compliance

Travel and Conferences

Travel and conference season is always upon us, but it's important to remember that, as public employees, we are subject to specific rules around accepting business courtesies.

Join us on Tuesday, July 29, 2025, at 12 PM in R170 as Dr. Nabil Chehade asks Sarah Partington from Ethics and Compliance, your most frequently asked questions about conference travel, including:

- What types of travel are permitted
- Who can pay for travel expenses
- Rules around accepting business courtesies

This session will clarify the guidelines around vendor reimbursement for conference-related expenses, helping ensure we remain in compliance with public employee standards.



Dr. Nabil Chehade
Sr. EVP Chief Clinical Transformation,
Innovation and Strategy Officer



Sarah Partington
Executive Director
Ethics and Compliance

How to attend the meeting?

In-person: Rammelkamp R170

-OR-

Webex

- [Meeting Link](#)
- Telephone: 415-655-0002
 - Meeting # (access code): 2421 235 3447
 - Password: 072925

This meeting will be recorded

Ethics and Compliance-July 2025
Questions? Contact us at compliance@metrohealth.org



Ethics and Compliance – By The Numbers

WORK PLAN*

Completion rate of planned Compliance projects based on targets due by the end of July.

87% YTD

POLICIES

MHS: % MHS policies updated annually (as of July 2025)

EC: % EC policies updated annually (as of July 2025)

MHS: 76% YTD

EC: 87% YTD

METROHEALTH ETHICS LINE (MEL)

Inquiries: Reports that do not allege wrongdoing; seeks guidance

Allegations: Reports that involves an accusation of wrongdoing.

Q2 (YTD)

Cases opened	156 (335)	Inquiries	32 (102)
Cases closed	216 (371)	Allegations	123 (269)

TRAININGS

Targeted New Hire: Compliance training beyond general orientation

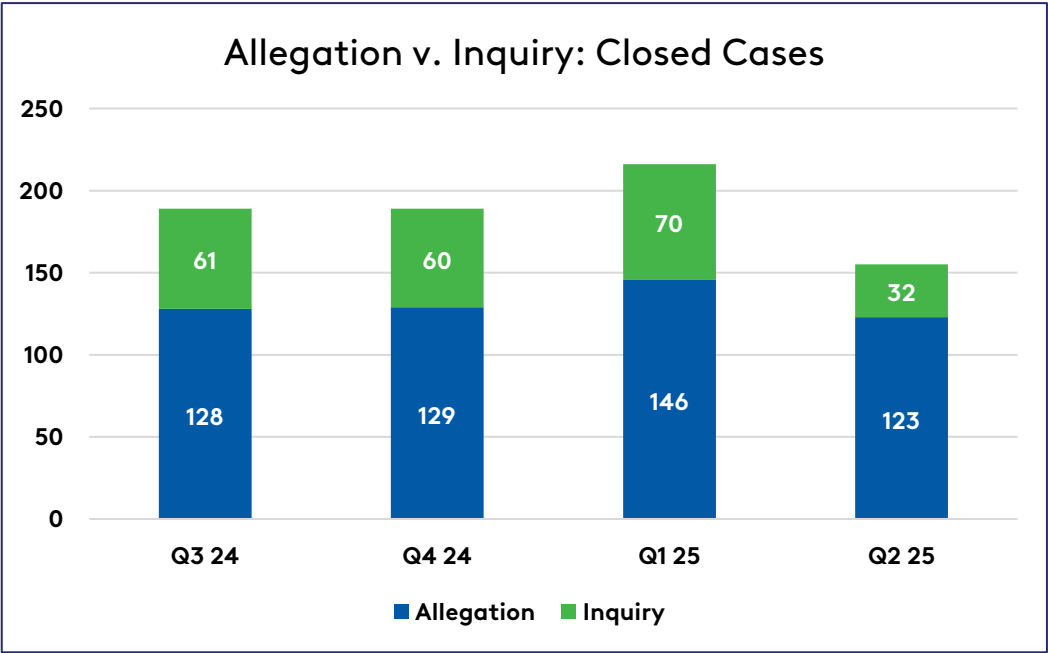
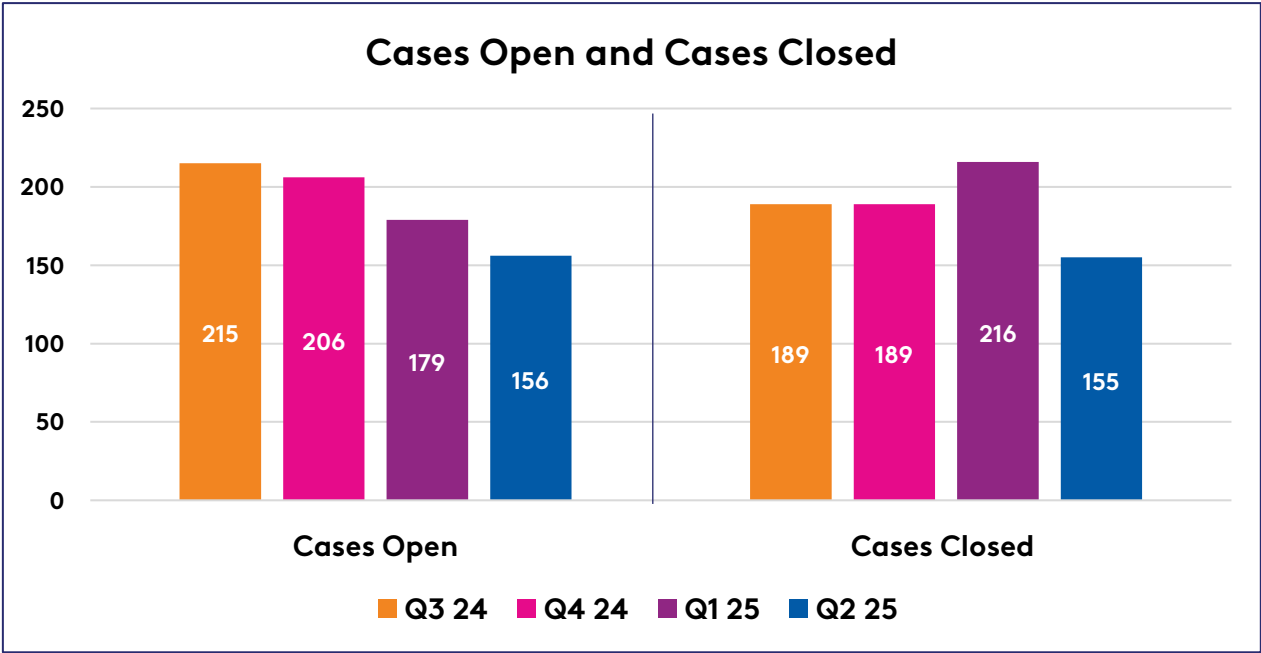
Specialized: trainings on specific topics (new regulations, billing and coding issues, etc.)

Q2 (YTD)

Targeted New Hire	31 (77)
Specialized	26 (82)

* See Appendix for additional information

2025 Q2 MEL Review

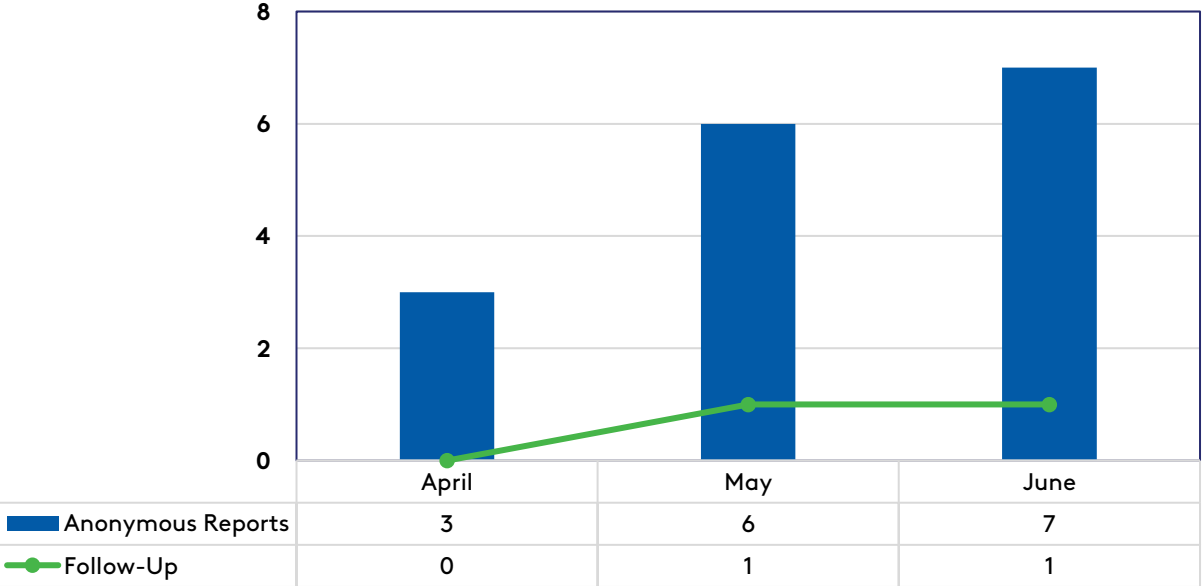


Key Takeaways

- Annual average open to close time was 31 days, compared to the national benchmark of 45 days

2025 Q2 MEL Review, cont.

Q2 2025 Anonymous Report Follow-Up



Key Takeaways

- Follow-up rate for anonymous reporters: 13%
- Non-Anonymous report avg case closure time: 24 days
- Anonymous report average case closure: 100+ days

Ethics and Compliance 2025 Goals



Foster the integration of an ethical culture

- Develop compliance culture awareness (programming events)
- Updated and released 2025 Annual Compliance Training



Provide continuous monitoring of regulatory changes and assess their impact on MetroHealth

- Participate in reviews of AI implementations
- Facilitated distribution and review of annual CMS proposed prospective payment rules



Ensure safeguarding of information during campus transformation 2.0

- Preparing and delivering training/resources to safeguard PHI before move (in process)
- Participating in system-wide workgroups managing the move



Maximize the effective use of data, technology, and external resources

- 2025 Annual COI release
- Implemented new exclusion check software
- Third-party risk assessment requests

Appendix

The 2025 Ethics and Compliance Work Plan consists of 101 focus areas and is 87% complete (through July).

340B/Pharmacy 	11 focus areas / 11% of Work Plan	<div><div></div></div> 79%
Oversight 	36 focus areas / 35% of Work Plan	<div><div></div></div> 90%
Documentation & Coding 	11 focus areas / 11% of Work Plan	<div><div></div></div> 88%
Financial Incentives 	16 focus area / 16% of Work Plan	<div><div></div></div> 89%
Regulatory Compliance 	13 focus areas / 13% of Work Plan	<div><div></div></div> 81%
Privacy and Security 	9 focus areas / 9% of Work Plan	<div><div></div></div> 87%
Research Compliance 	5 focus areas / 5% of Work Plan	<div><div></div></div> 85%



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Internal Audit Program Activities

Audit & Compliance Committee of the Board of Trustees

September 10, 2025

Launching the Stakeholder Feedback Survey to advance Internal Audit quality and Global Internal Audit Standards™ conformance.

Survey Overview

7 Questions*:

- 6 questions with 5-point Likert scale
- 1 open-ended feedback question

Topics Covered:



Professionalism, integrity, and objectivity



Communication



Engagement execution



Reporting



Subject matter understanding



Engagement value



Open feedback

Strategic Purpose and Impact

Strategic Purpose:

- Fulfills Internal Audit department goals
- Supports conformance with the Internal Audit Standards™

Deployment Details:

- Survey to launch at each engagement conclusion
- Audience: key stakeholders across audited departments

Expected Outcomes:

- Achieve 4.0 of 5.0 average response for each question
- Data-driven enhancements to audit processes
- Collaborate and reinforce trust with stakeholders

* See Appendix for survey questions

Appendix

What we're asking: a transparent look at our Stakeholder Feedback Survey.



1 – Strongly Disagree



2 – Disagree



3 – Neutral



4 – Agree



5 – Strongly Agree



1. Professionalism, Integrity, and Objectivity. The Internal Audit team conducted themselves with respect, courtesy, honesty, and courage and maintained their independence and objectivity during the engagement.



2. Communication. The Internal Audit team communicated clearly and consistently throughout the engagement (for example, expectations, timelines, findings, etc.).



3. Engagement Execution. The Internal Audit team conducted the engagement with professional skepticism and completed the engagement in a timely and efficient manner.



4. Reporting. The Internal Audit team delivered the internal audit report timely, and the report clearly and accurately reflected the audit findings.



5. Subject Matter Understanding. The Internal Audit team demonstrated understanding of the area under review.




6. Engagement Value. The internal audit engagement provided insights that will help improve performance or operational effectiveness.




7. Open Feedback. Please share any comments to further support your responses or provide additional feedback about your experience with the Internal Audit team.

Elevating the Internal Audit department with our 2025 department goals.



1

Stabilize and revitalize program



2

Complete Institute of Internal Auditors (IIA) new Global Internal Audit Standards gap assessment



3

Develop program strategy and roadmap



4

Develop quantifiable key performance indicators and measure performance



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