AUDIT AND COMPLIANCE COMMITTEE

Wednesday, March 25, 2026
11:30 am – 1:00 pm
MetroHealth Board Room K-107 and Virtual Zoom

Meeting Minutes

Committee Members Present:	John Moss-R, E. Harry Walker, M.D.-I
Other Trustees Present:	John Corlett-R, Dolores (Lola) Garcia-R, Michael Summers-I
Staff Present:	Christine Alexander-Rager, M.D.-I, Robin Barre-I, Robert (Doug) Bruce, M.D.-R, Nabil Chehade, M.D.-R, Corey Clay-I, David Fiser-I, Joseph Golob-I, Christina Morales-I, Candace Mori-I, Kate Nagel-I, Sarah Partington-R, Jeff Rooney-I, Tamiyka Rose-I, Deborah Southerington-I, David Stepnick, M.D.-I, James Wellons-I, Patrick Woods-I
Invited Guests:	Jessica Hamilton (Plante Moran)-I, Oliver Jurkovic (Plante Moran)-I, Hayley Oakes (Grant Thornton)-R, Megan Warren (Plante Moran)-I
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.

Prior to commencement of the meeting, Dr. Walker informed the Committee that the former Committee Chair is no longer serving on the Board. Dr. Walker requested that Mr. Moss assume the role of Interim Committee Chair during the transition period, as the Board integrates new members and evaluates the future structure of Committee meetings. Dr. Walker will support Mr. Moss in this interim capacity.

Mr. Moss called the meeting to order at 11:41 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 November 12, 2025 Committee meeting were approved as submitted by unanimous vote.

II. Information Items

A. Presentation of Annual Audit of 2025 System Financial Statements – Plante Moran (O. Jurkovic / M. Warren / J. Hamilton)

Mr. Moss introduced members from the external financial statement audit team, Plante Moran, to present the results of the annual audit of The MetroHealth System's financial statements for fiscal year 2025. The auditors provided an overview of the audit status, audit scope, and required communications.

The auditors reported that substantially all audit procedures have been completed and that the financial statements are in draft form, pending Committee approval, receipt of management's signed representation letter, and finalization of subsequent event audit procedures through the opinion date.

The auditors were engaged to audit the financial statements for The MetroHealth System as of and for the year-ended December 31, 2025, which included discretely presented component units – The MetroHealth Foundation, Inc. and CCH Development Cooperation, and an audit of Federal Awards in accordance with U.S. Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB), and other applicable auditing standards. Plante Moran affirmed its independence from both MetroHealth and its related parties. A separate Plante Moran engagement team is in process of performing a separate audit of the Select Assurance Captive, LLC.

The auditors completed their required communications, including that it is their responsibility to express an opinion on whether the financial statements are fairly presented in conforming with U.S. GAAP and to perform the audit to obtain reasonable assurance that the financial statements are free of material misstatement. The auditors provided an unmodified opinion, which is the highest level of assurance, indicating the financial statements are fairly presented. The audit followed a risk-based audit approach, concentrating on areas with sensitive accounting estimates or areas most susceptible to error or management override. The auditors reported no disagreements with management, no significant audit adjustments, and no passed adjustments and disclosures. They further reported that there were no significant deficiencies or material weaknesses in internal controls over financial reporting.

The auditors also reported the results of the Federal Awards (Single) audit, which covered approximately $16 million in federal awards for 2025. Three major programs were tested by the audit team. One audit finding was identified related to sub-recipient reporting oversight and management confirmed that corrective action has already been implemented to remediate this audit finding in the future. The audit team also confirmed there were no identified instances of material noncompliance, no questioned costs, and no improper expenditures.

- Resolution to Accept the 2025 Audit Opinion for The MetroHealth System's Annual Financial Statements

  Based on the presentation from Plante Moran and the information presented, Mr. Moss called for a motion for the approval of the resolution for acceptance of the 2025 MetroHealth System Annual Audit opinion and annual financial statements, which was given, seconded, and the resolution was unanimously approved to be presented to the Board of Trustees for approval.

B. Ethics and Compliance Update – S. Partington

Ms. Sarah Partington presented the Ethics and Compliance update, providing a high-level review of activities and performance metrics for calendar year 2025. She reported that the Ethics and Compliance workplan was completed at a rate of 74 percent, noting that staffing challenges contributed to the lower completion rate compared to prior years. Ms. Partington advised that staffing levels had since improved and that the department expects improved completion rates in 2026.

Ms. Partington also reviewed systemwide policy management metrics, indicating approximately 70 percent compliance with annual policy review requirements and outlining plans to increase that rate. Additional metrics were presented regarding MetroHealth Ethics Line (MEL) activity, including a slight decrease in reported cases during the fourth quarter of 2025. Ms. Partington explained that this variance was likely attributable to staffing transitions and reporting workflow changes.

Ms. Partington then informed the Committee that MetroHealth's average case closure time remained well below national benchmarks, with cases closed in approximately 22 days compared to a national average of 45 days. Expecting to have new data to share in June, Ms. Partington further highlighted a positive trend in anonymous reporting, noting increased follow-up engagement by anonymous reporters, which supports more effective investigations. The update concluded with reference to additional detailed data included in the presentation appendix.

C. Internal Audit Update – R. Barre

Mr. Moss asked Ms. Robin Barre to briefly describe the difference between Internal Audit and the external financial statement auditor. Ms. Barre explained that external auditors are engaged by the state to provide an independent opinion on the financial statement accuracy to external stakeholders, while Internal Audit serves as an independent function within MetroHealth that reports directly to the

Audit and Compliance Committee and evaluates a broad range of risks including operational, financial, compliance, technology, and more.

Ms. Barre began by providing an overview of the governing domain and principles from the Institute of Internal Auditors (IIA) Global Internal Audit Standards, which requires the Internal Audit leader to engage with the Board to discuss their responsibilities and "essential conditions" when governing the Internal Audit function. Ms. Barre confirmed these governance practices are in place and operating today.

Ms. Barre then previewed the 2026 department goals, which directly align to the function's three-year strategic plan, and position Internal Audit as a strategic partner to the System.

III. Executive Session

Mr. Moss asked for a motion to move into executive session to discuss hospital trade secrets as defined by Ohio Revised Code Section 1333.61. Dr. Walker made the motion and Mr. Moss seconded. Upon unanimous roll call vote, the Committee entered executive session to discuss such matters stated by Mr. Moss. Members of the public were excused, and the Committee went into executive session to discuss the identified matters at 12:12 pm.

Following the executive session, the meeting reconvened in open session at 1:03 pm and welcomed back the public virtually and those members of the public who remained in-person.

IV. Recommendations / Approvals

A. Approval of MetroHealth System 2026 Compliance Work Plan

Based on the update from Ms. Partington in executive session of the MetroHealth System 2026 Compliance Work Plan, Mr. Moss called for a voice vote for the Approval of MetroHealth System 2026 Compliance Work Plan, which was given, seconded, and unanimously approved.

B. Approval of MetroHealth System 2026 Internal Audit Plan

Based on the update from Ms. Barre in executive session of the MetroHealth System 2026 Internal Audit Plan, Mr. Moss called for a voice vote for the Approval of MetroHealth System 2026 Internal Audit Plan, which was given, seconded, and unanimously approved.

C. Approval of Internal Audit Function's Three-Year Strategic Plan

Based on the update from Ms. Barre in executive session of the Internal Audit Function's Three-Year Strategic Plan, Mr. Moss called for a voice vote for the Approval of Internal Audit Function's Three-Year Strategic Plan, which was given, seconded, and unanimously approved.

There being no other business to bring before the Committee, the meeting was adjourned at approximately 1:03 pm.

THE METROHEALTH SYSTEM

John Moss,
Interim Chairperson, Audit & Compliance Committee