**AUDIT AND COMPLIANCE SUBCOMMITTEE AGENDA**

**TUESDAY, SEPTEMBER 29, 2026**
**10:00 AM**

**IRA C. CLARK DIAGNOSTIC TREATMENT CENTER (DTC)**
**SECOND FLOOR, CONFERENCE ROOM 259**
**1080 N. W. 19TH STREET**
**MIAMI, FL 33136**

**Public Health Trust Board Rules**

**Any person making impertinent or slanderous remarks or who becomes boisterous while addressing the committee, shall be barred from further audience before the committee, unless permission to continue or again address the committee be granted by the Chairperson. No clapping, applauding, heckling or verbal outbursts in support or opposition to a speaker or his or her remarks shall be permitted. No signs or placards shall be allowed in the Board Room. Persons exiting the Board Room shall do so quietly.**

**The use of cell phones in the Board Room is not permitted. Ringers must be set to silent mode to avoid disruption of proceedings. Individuals, including those seated around the board table, must exit the Board Room to answer incoming cell phone calls.**

1 **CALL TO ORDER - Mojdeh L. Khaghan, Chairwoman**

2 **INVOCATION - Reverend Jacqueline D. Kelley, Director of Pastoral Care, Jackson Health System**

3 **REASONABLE OPPORTUNITY FOR THE PUBLIC TO BE HEARD AS REQUIRED BY SECTION 286.0114.FLA.STAT. (CHAPTER 2013-227, LAWS OF FLORIDA)**

**Members of the public wishing to speak on a proposition before the Board of Trustees or its committees will be called in the order in which they registered with the Secretary of the Board of Trustees. A speaker shall be limited to no more than two (2) minutes on a proposition before the Board of Trustees or its committees**

4 **APPROVAL OF THE SUBCOMMITTEE MEETING MINUTES FOR JUNE 24, 2026**

**4.a**

**Minutes**

5 **INTERNAL AUDIT AND COMPLIANCE REPORT UPDATE**

**5.a**

**KPMG Fiscal Year 2026 Audit Plan and Strategy - Monica Flaviani, Managing Director, KPMG**

**5.b**

**Fiscal Year 2026 Compliance Work Plan Close-Out - Raul G. Ordonez, Vice President and Chief Compliance Officer, Jackson Health System**

**5.c**

**Fiscal Year 2026 Internal Audit Plan Close-Out Scorecard - Jamal James, Associate Vice President, Internal Audit, Jackson Health System**

**5.d**

**Fiscal Year 2027 Audit and Compliance Work Plan Development - Andre Reid, Senior Vice President and Chief Audit Officer, Jackson Health System**

6 **CALL TO ADJOURN**

**AUDIT AND COMPLIANCE SUBCOMMITTEE MEETING MINUTES**

**Wednesday, June 24, 2026**
**11:00 a.m.**

**Ira C. Clark Diagnostic Treatment Center (DTC)**
**Second Floor Conference Room 259**
**1080 N.W. 19th Street**
**Miami, Florida 33136**



---

**Members Present:** Carmen M. Sabater and Amadeo Lopez-Castro, III

**Members Excused:** Mojdeh L. Khaghan and Antonio L. Argiz

**Board of Trustees Member(s) Present:** Walter T. Richardson, Senator Alexis Calatayud, and Abigail Price-Williams

**In addition to the Subcommittee members, the following staff members and Assistant Miami-Dade County Attorneys were present:** David Zambrana, Hamilton W. Clark, Andre Reid, Raul Ordonez; and Christopher Kokoruda and Laura Llorente, Assistant Miami-Dade County Attorneys

---

**1. CALL TO ORDER**

Amadeo Lopez-Castro III, Audit and Compliance Subcommittee at 11:21 a.m.

**2. APPROVAL OF THE SUBCOMIITTEE MEETING MINUTES FOR MARCH 25, 2026**

***Carmen M. Sabater moved approval;***
***seconded by Walter T. Richardson,***
***and carried without dissent.***

**3. INTERNAL AUDIT AND COMPLIANCE REPORTS UPDATE**

**3a. Fiscal Year 2026 Internal Audit Balanced Scorecard Update**

Mr. Andre Reid, Senior Vice President, Compliance and Internal Audit, Chief Audit Executive, Office of Internal Audit, Compliance, and Ethics presented the internal audit update for the past 90 days, highlighting key metrics and findings:

- Audit Work Plan Status: The department is 78% complete or actively in progress, encompassing 28 audits. The team remains on track to complete the audit plan for the current fiscal year. Concurrently, risk assessments are underway to develop the Fiscal Year 2027 audit and compliance work plan.

- Audit Reports Issued: Ten audit reports were issued over the last 90 days:
  - 1 Unsatisfactory
  - 6 Needs Improvement
  - 3 Satisfactory
  - Additionally, 2 satisfactory reports were issued with no observations.

- Project Highlights & Observations:
  - Skilled Nursing Facility: Identified opportunities to improve appropriate electronic access provisioning (Electronic Health Record and medication ordering systems) and retro-billing processes for Medicaid residents.
  - Stericycle Contract Management Review: Observations were routine in nature, focusing on hazardous material transportation training and timely, accurate invoice approval processes.
  - Accounts Payable: Identified opportunities regarding the vendor onboarding provisioning process and freight shipping payments that should have been absorbed by the vendor.

- Remediation & Prior Reviews:
  - Report comparisons indicate a 70% improvement across reviews overall.
  - Management has established action plans to remediate control gaps for the three projects mentioned above, which internal audit will follow up on according to management's scheduled completion dates.
  - The Risk Control Audit Matrix shows significant year-over-year improvement, particularly in accounting and financial reporting.
  - Twelve prior audit observations were reviewed over the last 90 days, yielding satisfactory results with all remediation plans either completed or on track.

Board members were briefed individually, and the presentation details were thoroughly explained.

### 3.b Fiscal Year 2026 Compliance Work Plan

Mr. Raul G. Ordonez, Vice President and Chief Compliance Officer, presented the Fiscal Year 2026 Compliance Work Plan.

- Work Plan Progress: 100% of the 30 planned projects (all projects) have officially begun. The majority remain in progress due to their year-round nature.
- Ongoing Initiatives: Continuous initiatives include exclusion screening, hotline management, educational programs (such as HIPAA education and the summer EMTALA roadshow), and ongoing audits regarding medical necessity, billing, and coding.
- Key Milestone: Management successfully established the GenAI Governance Committee, a project of significant interest to the board. Updates on this initiative will continue during future briefings.
- The team anticipates completing the entire work plan and will present a detailed account of all projects at the upcoming September meeting, alongside publishing several pending audits.

Mr. Lopez-Castro and members of the Board commended the team for their hard work and excellent results.

## 4. CALL TO ADJOURN

Amadeo Lopez-Castro III, 11:25 a.m.

**Meeting Minutes Prepared by:** Lourdes Cuevas
Executive Assistant
Public Health Trust Board of Trustees