

**AGENDA**  
**COMPLIANCE AND AUDIT COMMITTEE MEETING**  
**OF THE EL CAMINO HOSPITAL BOARD**

**Thursday, March 18, 2021 – 5:00 pm**  
 El Camino Hospital, 2500 Grant Road, Mountain View, CA 94040

**PURSUANT TO STATE OF CALIFORNIA EXECUTIVE ORDER N-29-20 DATED MARCH 18, 2020, EL CAMINO HEALTH WILL NOT BE PROVIDING A PHYSICAL LOCATION FOR THIS MEETING. INSTEAD, THE PUBLIC IS INVITED TO JOIN THE OPEN SESSION MEETING VIA TELECONFERENCE AT:  
 1-669-900-9128, MEETING CODE: 760-083-0558#. No participant code. Just press #.**

**PURPOSE:** To advise and assist the El Camino Hospital (ECH) Hospital Board of Directors (“Board”) in its exercise of oversight of Corporate Compliance, Privacy, Internal and External Audit, Enterprise Risk Management, and Information Technology (IT) Security. The Committee will accomplish this by monitoring the compliance policies, controls, and processes of the organization and the engagement, independence, and performance of the internal auditor and external auditor. The Committee assists the Board in oversight of any regulatory audit and in assuring the organizational integrity of ECH in a manner consistent with its mission and purpose.

AGENDA ITEM	PRESENTED BY		ESTIMATED TIMES
<b>1. CALL TO ORDER/ROLL CALL</b>	Sharon Anolik Shakked, Chair		<b>5:00 – 5:01pm</b>
<b>2. POTENTIAL CONFLICT OF INTEREST DISCLOSURES</b>	Sharon Anolik Shakked, Chair		<b>5:01 – 5:02</b>
<b>3. PUBLIC COMMUNICATION</b> a. Oral Comments <i>This opportunity is provided for persons in the audience to make a brief statement, not to exceed three (3) minutes on issues or concerns not covered by the agenda.</i> b. Written Correspondence	Sharon Anolik Shakked, Chair		<b>information</b> <b>5:02 – 5:05</b>
<b>4. CONSENT CALENDAR</b> <i>Any Committee Member or member of the public may remove an item for discussion before a motion is made.</i> <b>Approval</b> a. <a href="#">Minutes of the Open Session of the CAC Meeting (1/28/2021)</a> <b>Information</b> b. <a href="#">Status of FY21 Committee Goals</a>	Sharon Anolik Shakked, Chair	<i>public comment</i>	<b>motion required</b> <b>5:05 – 5:10</b>
<b>5. REVIEW PROPOSED FY 21 FINANCIAL AUDIT PLAN</b> <a href="#">ATTACHMENT 5</a>	Joelle Pulver and Katherine Djiauw, Moss Adams		<b>information</b> <b>5:10 – 5:20</b>
<b>6. REVIEW PROPOSED FY 22 COMPLIANCE COMMITTEE DATES</b> <a href="#">ATTACHMENT 6</a>	Diane Wigglesworth, Sr. Director, Corporate Compliance		<b>possible motion</b> <b>5:20 – 5:25</b>
<b>7. REVIEW PROPOSED FY 22 COMPLIANCE COMMITTEE GOALS</b> <a href="#">ATTACHMENT 7</a>	Diane Wigglesworth, Sr. Director, Corporate Compliance		<b>possible motion</b> <b>5:25 – 5:30</b>
<b>8. REPORT ON BOARD ACTIONS</b> <a href="#">ATTACHMENT 8</a>	Board Members		<b>information</b> <b>5:30 – 5:35</b>
<b>9. ADJOURN TO CLOSED SESSION</b>	Sharon Anolik Shakked, Chair		<b>motion required</b> <b>5:35– 5:36</b>

A copy of the agenda for the Regular Committee Meeting will be posted and distributed at least seventy-two (72) hours prior to the meeting. In observance of the Americans with Disabilities Act, please notify us at (650) 988-7504 prior to the meeting so that we may provide the agenda in alternative formats or make disability-related modifications and accommodations.

AGENDA ITEM	PRESENTED BY		ESTIMATED TIMES
<b>10. POTENTIAL CONFLICT OF INTEREST DISCLOSURES</b>	Sharon Anolik Shakked, Chair		<b>5:36 – 5:37</b>
<b>11. CONSENT CALENDAR</b> <i>Any Committee Member or member of the public may remove an item for discussion before a motion is made.</i>  <b>Approval</b> <i>Gov't Code Section 54957.2:</i> a. Minutes of the Closed Session of the CAC Meeting (1/28/2021)	Sharon Anolik Shakked, Chair		<b>motion required</b> <b>5:37 – 5:50</b>
<b>Information</b> <i>Gov't Code Section 54956.9(d)(2) – conference with legal counsel – pending or threatened litigation:</i> b. KPI Scorecard and Trends c. Activity Log January 2021 d. Activity Log February 2021 e. Internal Audit Work Plan f. Internal Audit Follow Up Table g. Committee Pacing Plan			
<b>12.</b> <i>Gov't Code Section 54956.9(d)(2) – conference with legal counsel – pending or threatened litigation:</i> - Enterprise Risk Management	Jim Griffith, COO; Mary Rotunno, General Counsel		<b>information</b> <b>5:50 – 6:00</b>
<b>13.</b> <i>Gov't Code Section 54956.9(d)(2) – conference with legal counsel – pending or threatened litigation:</i> - IT Security Discussion and Risk Assessment	Deb Muro, CIO; John Gomez, Sensato; Thomas August, Interim CISO; Mary Rotunno, General Counsel		<b>discussion</b> <b>6:00 – 6:30</b>
<b>14.</b> <i>Gov't Code Section 54956.9(d)(2) – conference with legal counsel – pending or threatened litigation:</i> - Report Internal Audit Activity	Thomas August, Interim CISO; Steve Cabello, Protiviti; Diane Wigglesworth, Sr. Dir. Corporate Compliance; Mary Rotunno, General Counsel		<b>discussion</b> <b>6:30 – 6:50</b>
<b>15.</b> <i>Gov't Code Section 54956.9(d)(2) – conference with legal counsel – pending or threatened litigation:</i> - OIG Work Plan and Management Response	Diane Wigglesworth, Sr. Dir. Corporate Compliance; Mary Rotunno, General Counsel		<b>discussion</b> <b>6:50 – 6:55</b>
<b>16.</b> <i>Gov't Code Section 54956.9(d)(2) – conference with legal counsel – pending or threatened litigation:</i> - Care Act Compliance Work Plan Update	Diane Wigglesworth, Sr. Dir. Corporate Compliance; Mary Rotunno, General Counsel		<b>discussion</b> <b>6:55 – 7:00</b>
<b>17.</b> <i>Gov't Code Sections 54957 for report and discussion on personnel matters – Senior Management:</i> - Executive Session	Sharon Anolik Shakked, Chair		<b>discussion</b> <b>7:00 – 7:10</b>
<b>18. ADJOURN TO OPEN SESSION</b>	Sharon Anolik Shakked, Chair		<b>motion required</b> <b>7:10 – 7:10</b>
<b>19. RECONVENE OPEN SESSION/ REPORT OUT</b>	Sharon Anolik Shakked, Chair		<b>information</b> <b>7:10 – 7:15</b>

AGENDA ITEM	PRESENTED BY		ESTIMATED TIMES
To report any required disclosures regarding permissible actions taken during Closed Session.			
<b>20. ADJOURNMENT</b>	Sharon Anolik Shakked, Chair		<b>motion required 7:15 – 7:15pm</b>

**Upcoming Meetings:**

Regular Meetings: April 28, 2021 (Joint Board and Committee Educational Session), May 20, 2021



**Minutes of the Open Session of the  
Compliance and Audit Committee  
of the El Camino Hospital Board of Directors  
Thursday, January 28, 2021**

**El Camino Hospital | 2500 Hospital Drive, Mountain View, CA 94040**

**Members Present\*\***

**Sharon Anolik Shakked**, Chair  
**Lica Hartman**  
**Jack Po, MD**, Vice Chair  
**Christine Sublett**  
**Julia Miller**

**Members Absent**

**\*\*All via teleconference**

Agenda Item	Comments/Discussion	Approvals/ Action
<b>1. CALL TO ORDER/ ROLL CALL</b>	The open session meeting of the Compliance and Audit Committee of El Camino Hospital (“the Committee”) was called to order at 5:00pm by Chair Anolik Shakked. All Committee members participated via teleconference and were present at roll call. A quorum was present pursuant to State of California Executive Orders N-25-20 dated March 12, 2020 and N-29-20 dated March 18, 2020.	<i>Called to order at 5:00pm</i>
<b>2. POTENTIAL CONFLICT OF INTEREST</b>	Chair Anolik Shakked asked if any Committee members had a conflict of interest with any of the items on the agenda. No conflicts were reported.	
<b>3. PUBLIC COMMUNICATION</b>	None.	
<b>4. CONSENT CALENDAR</b>	<p>Chair Anolik Shakked asked if any member of the Committee or the public wished to remove any agenda items from the consent calendar.</p> <p>Chair Anolik Shakked pulled Agenda Item 4(b) and requested an update. Diane Wigglesworth, Senior Director, Corporate Compliance, stated there were revisions to the Stark Law and that she would be providing some education to the committee tentatively scheduled for March 2021.</p> <p>Chair Anolik Shakked requested that, moving forward, notations be made on the Committee goals document to reflect the status of each goal.</p> <p><b>Motion:</b> To approve the consent calendar a) Minutes of the Open Session of the Compliance and Audit Committee Meeting (11/19/2020); and for information: b) Status of FY21 Committee Goals.</p> <p><b>Movant:</b> Sublett <b>Second:</b> Po <b>Ayes:</b> Anolik Shakked, Hartman, Miller, Po, &amp; Sublett <b>Noes:</b> None <b>Abstentions:</b> None <b>Absent:</b> None <b>Recused:</b> None</p>	<i>Consent Calendar approved</i>
<b>5. REPORT ON BOARD ACTIONS</b>	<p>Jack Po, MD, reported on the Board actions and discussed the materials as presented in the packet. He also stated that they have officially sworn in newly members of the district and those who have won re-election.</p> <p>Chair Anolik Shakked asked if any Committee members had any questions about the Report on Board Actions. No questions were reported.</p>	
<b>6. ADJOURN TO CLOSED SESSION</b>	<p><b>Motion:</b> To adjourn to closed session at 5:15pm.</p> <p><b>Movant:</b> Miller <b>Second:</b> Po</p>	<i>Adjourned to closed session at 5:15pm</i>

	<b>Ayes:</b> Anolik Shakked, Hartman, Miller, Po, & Sublett <b>Noes:</b> None <b>Abstentions:</b> None <b>Absent:</b> None <b>Recused:</b> None	
<b>7. AGENDA ITEM 14: RECONVENE OPEN SESSION/ REPORT OUT</b>	Open session was reconvened at 7:06pm. Agenda items 7-13 were discussed in closed session. During the closed session, the Committee approved the Minutes of the Closed Session of the Compliance and Audit Committee Meeting (11/09/20).	<i>Open session reconvened at 7:06pm</i>
<b>8. AGENDA ITEM 15: ADJOURNMENT</b>	<b>Motion:</b> To adjourn at 7:07pm. <b>Movant:</b> Po <b>Second:</b> Sublett <b>Ayes:</b> Anolik Shakked, Hartman, Miller, Po, & Sublett <b>Noes:</b> None <b>Abstentions:</b> None <b>Absent:</b> None <b>Recused:</b> None	<i>Meeting adjourned at 7:07pm</i>

**Attest as to the approval of the foregoing minutes by the Compliance and Audit Committee of El Camino Hospital:**

\_\_\_\_\_  
Sharon Anolik Shakked  
Chair, Compliance and Audit Committee

## FY21 COMMITTEE GOALS

### Compliance and Audit Committee

#### PURPOSE

The purpose of the Compliance and Audit Committee (the "Committee") is to advise and assist the El Camino Hospital (ECH) Hospital Board of Directors ("Board") in its exercise of oversight of Corporate Compliance, Privacy, Internal and External Audit, Enterprise Risk Management, and Information Technology (IT) Security. The Committee will accomplish this by monitoring the compliance policies, controls, and processes of the organization and the engagement, independence, and performance of the internal auditor and external auditor. The Committee assists the Board in oversight of any regulatory audit and in assuring the organizational integrity of ECH in a manner consistent with its mission and purpose.

**STAFF:** **Diane Wigglesworth**, Sr. Director, Corporate Compliance (Executive Sponsor)

The Sr. Director, Corporate Compliance shall serve as the primary staff to support the Committee and is responsible for drafting the Committee meeting agenda for the Committee Chair's consideration. Additional members of the Executive Team or outside consultants may participate in the meetings upon the recommendation of the Executive Sponsor and at the discretion of the Committee Chair.

GOALS	TIMELINE	METRICS
1. Review Hospital and SVMD Compliance Work Plan for FY 2021.	Q1 FY21	Committee reviews and provides recommendations to the Compliance Officer. (Reviewed and discussed at the 8/20/20 meeting)
2. Review Business Continuity and Disaster Recovery Plan with focus on effectiveness and appropriateness of COVID – 19 pandemic response and recovery.	Q3 FY21	Committee reviews and provides a report to the Board and recommendations to the COO that include assessment of COVID-19 response and recovery as well as a look back at preparedness had the anticipated "surge" occurred in FY 20 Q3 and Q4. (Reviewed and discussed at the 1/28/21 meeting)
3. Participate in education session presented by Legal Counsel regarding revisions to Stark Law and Anti-Kickback Statute	Q3 FY21 (deferred to Q4 FY21)	Committee receives education and recommends information to be presented to the Board. (Education deferred to the 5/20/21 meeting)
4. Review ECH's IT Security Strategic Plan.	Q4 FY21	Committee reviews and provides recommendations to CIO.

#### SUBMITTED BY:

**Chair:** Sharon Anolik Shakked

**Executive Sponsor:** Diane Wigglesworth



# Audit Entrance – El Camino Healthcare District

---

Prepared by the Moss Adams Health Care Group  
March 18, 2021

# Audit Committee

---

## **El Camino Healthcare District**



Thank you for your continued engagement of Moss Adams LLP, the provider of choice for health care organizations. We are pleased to present our audit plan for El Camino Healthcare District for the year ending June 30, 2021. We would also like to discuss current-year developments and auditing standard changes that will affect our audit.

We welcome any questions or input you may have regarding our audit plan and we look forward to working with you.





# Agenda

---

1. Team
2. Communication with Those Charged with Governance
3. Accounting Standards Update
4. Other Information
5. Appendix – Industry Focus

# Your Dedicated Team

---



**Joelle Pulver**  
Engagement  
Partner



**Chris Pritchard**  
Quality Control  
Reviewer

## Other Team Members:

**Nini Pham**  
Audit Manager

**Jenae White**  
Audit Senior



**Katherine Djiauw**  
Senior Manager,  
Audit



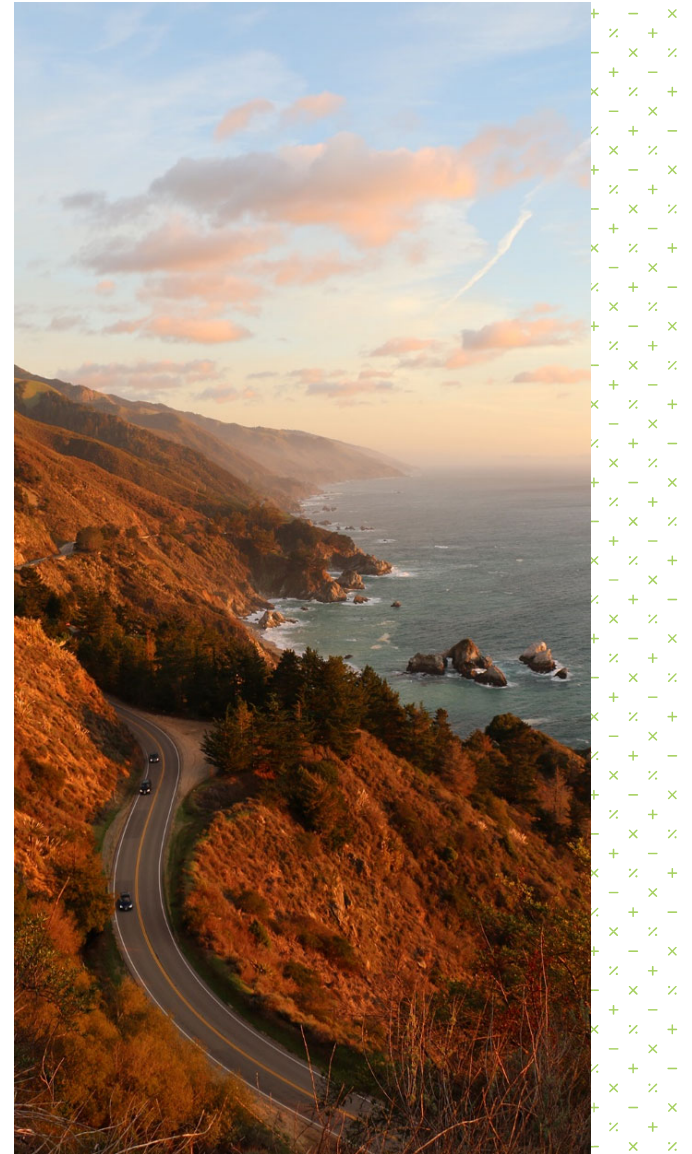
**Eleanor Garibaldi**  
Manager, Audit



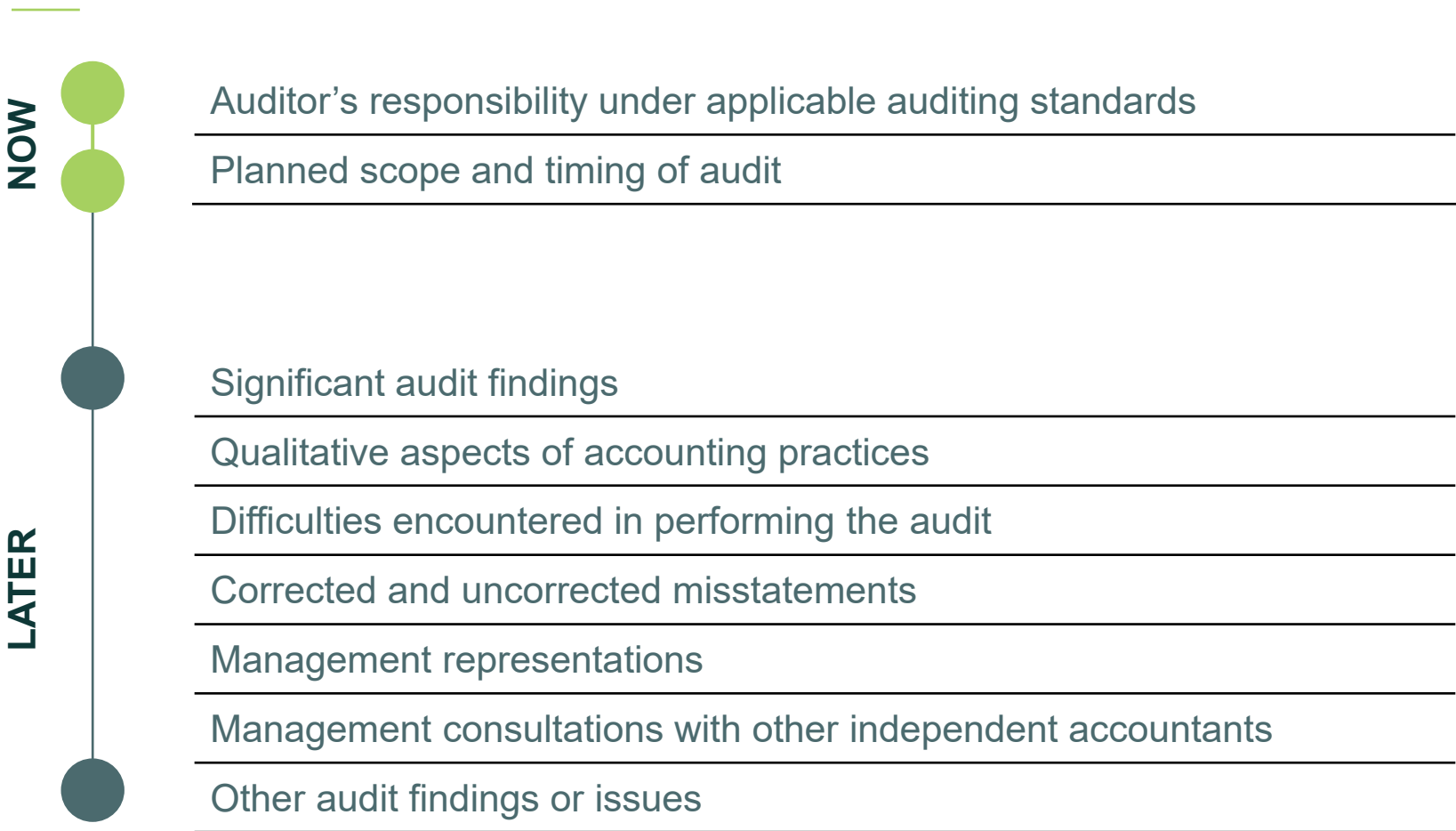


---

# Communication with Those Charged with Governance



# Required Communications to Those Charged with Governance



# Our Responsibility



To express our opinion on whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, and in accordance with U.S. GAAP. However, our audit does not relieve you or management of your responsibilities.



To perform an audit in accordance with generally accepted auditing standards issued by the AICPA, Government Auditing Standards issued by the Comptroller General of the United States, and the California Code of Regulations, Title 2, Section 1131.2, *State Controller's Minimum Audit Requirements for California Special Districts*, and design the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement.



To consider internal control over financial reporting as a basis for designing audit procedures but not for the purpose of expressing an opinion on its effectiveness or to provide assurance concerning such internal control.



To communicate findings that, in our judgment, are relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.



# Audit Process



## Internal Controls

- Review of information systems and technology



## Analytical Procedures

- Revenues and expenses
- Trends, comparisons, and expectations



## Substantive Procedures

- Confirmation of account balances
- Vouching to supporting documentation
- Representations from attorneys and management
- Examining objective evidence

# What is Materiality?

---

The amount of a misstatement that could influence the economic decisions of users, taken on the basis of the consolidated financial statements.

## How it is calculated:

- Using certain quantitative (e.g., total assets) and qualitative factors (e.g., covenants, expectations, or industry factors)

## It is used to identify:

- Significant risk areas
- Nature, timing, extent, and scope of test work
- Findings or misstatements



# Significant Audit Areas

---



Valuation of patient accounts receivable and revenue



Pension and adoption of GASB 84



Fixed assets



Fair value of investments



Compliance with federal laws and regulations



# Audit Requirement – CARES Act Grant Funding

## Provider Relief Fund (“PRF”) Grants Received

- Approximately \$19 million received as of June 30, 2020.
- Nonfederal entities that expend financial assistance of \$750,000 or more in federal awards will have a single or program-specific audit for their fiscal year that include the periods the funds are expended.
- Will require audits to also be conducted in accordance with government auditing standards.
- Guidance on what qualifies as a healthcare-related expense attributable to COVID-19 or what qualifies as lost revenue has evolved over time.
- An addendum to the Compliance Supplement which outlines the specific audit requirements was released in December 2020.
- December 31, 2020 calendar year end providers will be the first to report PRF expenditures on their Schedule of Expenditures of Federal Awards (“SEFA”). Fiscal 2020 providers will include PRF expenditures on their fiscal 2021 SEFA.
- Providers will have nine months after their fiscal year end to file their single audit or program-specific audit report.

The receipt of HHS Grant Funding under the CARES Act will likely subject the Company to a Single Audit under the *Uniform Guidance*



# Consideration of Fraud

---



Auditors must consider fraud to “improve the likelihood that auditors will detect material misstatements due to fraud in a financial statement audit.”

How we gather information to identify fraud-related risks of material misstatement:

- Brainstorm with team
- Conduct personnel interviews
- Document understanding of internal control
- Consider unusual or unexpected relationships identified in planning and performing the audit

Procedures to be performed:

- Examine general journal entries for nonstandard transactions
- Evaluate policies and accounting for revenue recognition
- Test and analyze significant accounting estimates for biases
- Evaluate the business rationale for significant unusual transactions

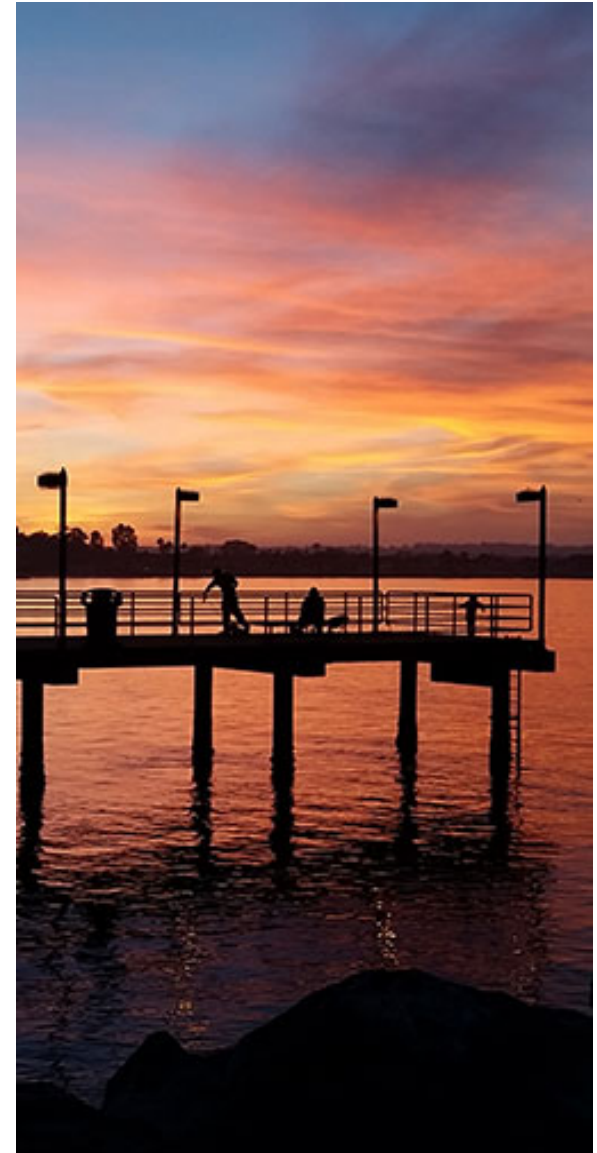


# Deliverables

---

## We will issue the following reports:

- Audit report on the consolidated financial statements of El Camino Healthcare District as of and for the year ended June 30, 2021
- GAGAS report on Internal Control over Financial Reporting and on Compliance and Other Matters
- Report on Compliance for Each Major Program and Report on Internal Control over Compliance required by Uniform Guidance
- Report to those charged with governance
  - Communicating required matters and other matters of interest
- Report to management and the audit committee
  - Communicating required internal control related matters identified during the audit

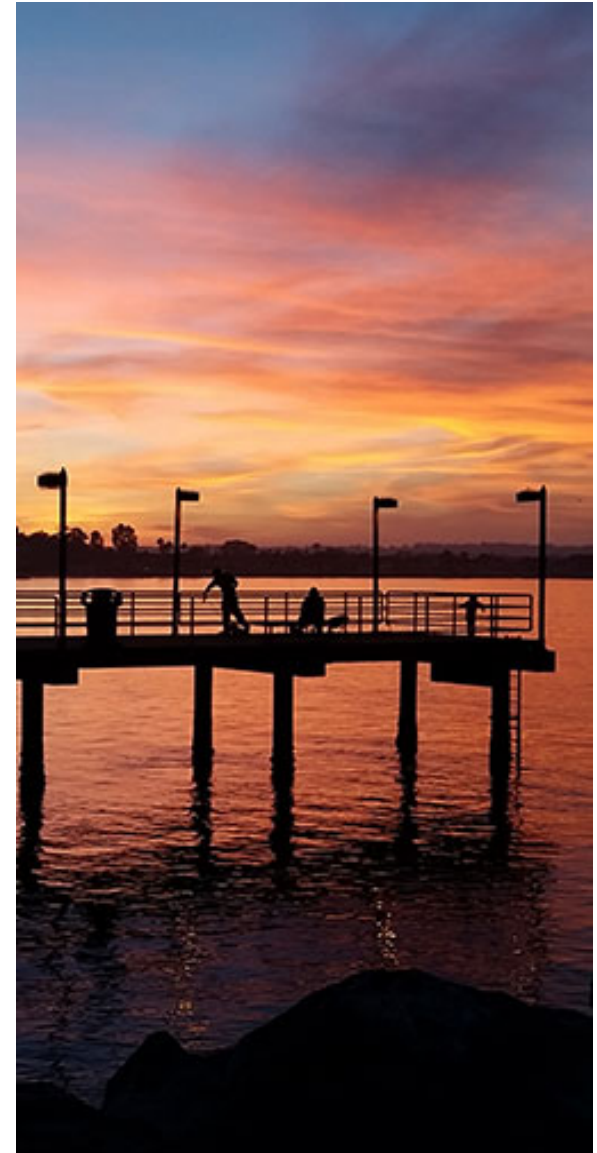


# Deliverables

---

## Nonattest services:

- Assist in drafting of the consolidated financial statements of El Camino Healthcare District and the auditee portion of the Data Collection Form
- Assist in the drafting of the auxiliary financial statements



# Timeline

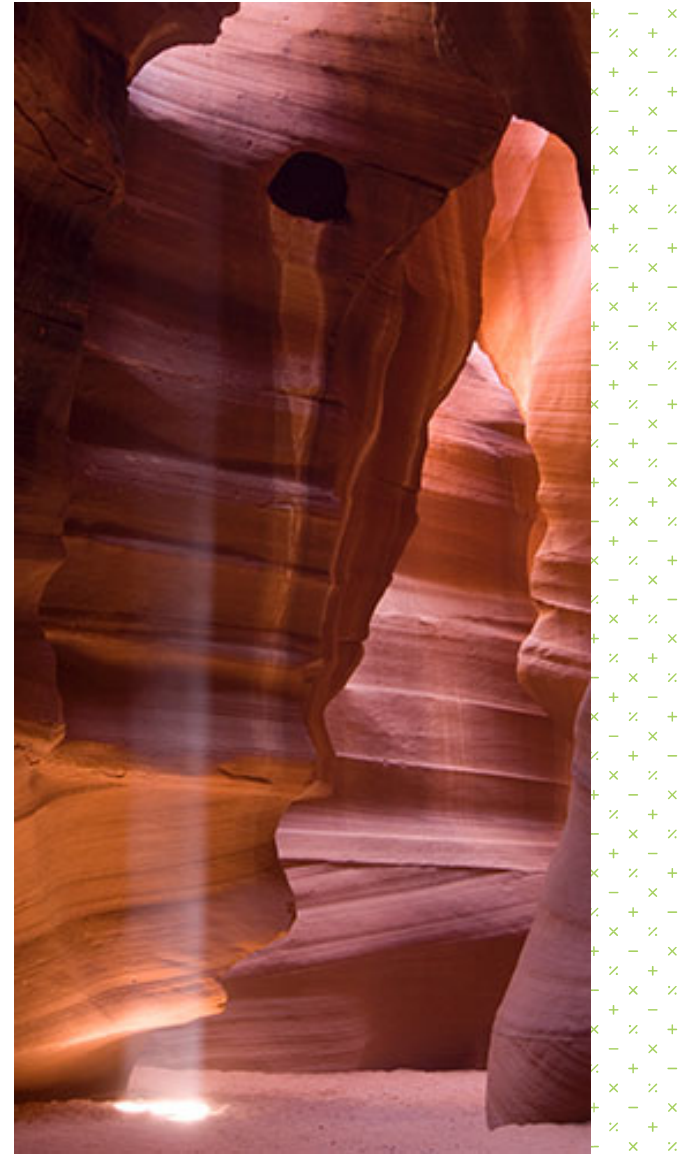
March	<ul style="list-style-type: none"><li>• Entrance meeting with audit and compliance committee</li></ul>
April	<ul style="list-style-type: none"><li>• Planning meeting with management</li></ul>
April 19 - 23	<ul style="list-style-type: none"><li>• Walkthrough procedures for consolidated financial statements</li></ul>
June 14 - 18	<ul style="list-style-type: none"><li>• Test the implementation of controls for consolidated financial statements</li></ul>
August 2 - 27	<ul style="list-style-type: none"><li>• Final fieldwork procedures for consolidated financial statements</li></ul>
September	<ul style="list-style-type: none"><li>• Discuss draft consolidated financial statements and auditor's reports with management</li></ul>
September	<ul style="list-style-type: none"><li>• Audit and compliance committee approval of statements and exit meeting</li></ul>
October	<ul style="list-style-type: none"><li>• Finalize auditor's reports</li></ul>





---

# Accounting Updates



# New Standards

---

## **GASB 84**

### **Fiduciary Activities**

Clarifies fiduciary activities as having the following characteristics:

- Government controls the assets of the activity.
- Those assets are not derived solely from the government's own source revenue.
- One of the following:
  - The assets result from a pass-through grant or trust agreement.
  - Assets are used to benefit individuals not typical recipients of the government's goods and services (i.e., employees receive the benefit instead of patients.)
  - Assets are to be used to benefit other organizations or governments.
- Would require stand-alone business type entities (i.e., hospitals) with pension and OPEB trusts or patient custodial accounts to report separate fiduciary fund financial statements within the financial statements.
- Effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged.



# New Standards

---

## **GASB** **87**

### Leases

- Would treat all leases as financings (no classification of capital vs. operating) similar to FASB ASU 2016-02.
- Includes noncancelable period + periods covered by options to renew if reasonably certain to be exercised.
- Lessee would record an intangible asset (amortized over the shorter of its useful life or lease term) and present value of future lease payments as a liability.
- Lessor would record a lease receivable and deferred inflow of resources for cash received up front + future payments (revenue recognized over lease term in a systematic and rational basis).
- Effective for reporting periods beginning after June 15, 2021. Earlier application is encouraged.





# New Standards

---

## **GASB 89**

### **Interest Cost Incurred before the End of a Construction Period**

- Interest incurred during construction of an asset that was once eligible for capitalization must now be expensed as a period cost. The only exception applies to regulated entities (rate setting agencies such as utilities).
- The objective was to enhance comparability for the cost of borrowing and simplify the accounting.
- Respondents to the Exposure Draft argued that stand-alone business type entities (like hospitals) would no longer be comparable to nongovernmental counterparts; however, GASB decided not to establish separate objectives for general government vs. business-type activities.
- Effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged. The Statement should be applied prospectively.



# Insights and Resources

In today's fast-paced world, we know how precious your time is. We also know that knowledge is key. These resources offer what you need to know, when you need to know it, and is presented in the format that fits your life.

We'll keep you informed to help you stay abreast of critical industry issues.

Moss Adams closely monitors regulatory agencies, participates in industry and technical forums, and writes about a wide range of relevant accounting, tax, and business issues to keep you informed.

We also offer CPE webinars and events which are archived and available on demand, allowing you to watch them on your schedule.



19

**ALERT**  
California State taxes will be administered and adjudicated differently beginning July 1

[READ MORE](#)

**INSIGHT**  
Is your data secure? Avoid a significant data breach by implementing best practices with the HITRUST CSF.

[READ MORE](#)

**WEBCAST**  
Boost Compliance with System and Organization Controls

[LEARN MORE](#)

## Connect With Us

---

In today's fast-paced world, we know how precious your time is. We also know that knowledge is key. These resources offer what you need to know, when you need to know it, and is presented in the format that fits your life.



LinkedIn: [www.linkedin.com/company/moss-adams-llp](http://www.linkedin.com/company/moss-adams-llp)



Twitter: [@Moss\\_Adams](https://twitter.com/Moss_Adams)



Subscribe to our emails: [www.mossadams.com/subscribe](http://www.mossadams.com/subscribe)



RSS feeds: [www.mossadams.com/RSS](http://www.mossadams.com/RSS)



YouTube: <http://www.youtube.com/mossadamsllp>



**Joelle Pulver, Partner**

Joelle.Pulver@mossadams.com

(415) 677-8291

**Katherine Djiauw, Senior Manager**

Katherine.Djiauw@mossadams.com

(415) 677-8294



**THANK  
YOU**





**Compliance Committee Meetings**  
**Proposed FY22 Dates**

<b>RECOMMENDED CC DATE THURSDAYS</b>	<b>CORRESPONDING HOSPITAL BOARD DATE</b>
<b>Thursday, August 19, 2021</b>	Wednesday, September 8, 2021
<b>Thursday, September 30, 2021</b>	Wednesday, October 13, 2021
<b>Thursday, November 18, 2021</b>	Wednesday, December 8, 2021
<b>Thursday, January 27, 2022</b>	Wednesday, February 9, 2022
<b>Thursday, March 24, 2022</b>	Wednesday, April 13, 2022
<b>Thursday, May 19, 2022</b>	Wednesday, June 8, 2022

**DRAFT**  
**FY22 COMMITTEE GOALS**  
 Compliance and Audit Committee

**PURPOSE**

The purpose of the Compliance and Audit Committee (the "Committee") is to advise and assist the El Camino Hospital (ECH) Hospital Board of Directors ("Board") in its exercise of oversight of Corporate Compliance, Privacy, Internal and External Audit, Enterprise Risk Management, and Information Technology (IT) Security. The Committee will accomplish this by monitoring the compliance policies, controls, and processes of the organization and the engagement, independence, and performance of the internal auditor and external auditor. The Committee assists the Board in oversight of any regulatory audit and in assuring the organizational integrity of ECH in a manner consistent with its mission and purpose.

**STAFF:** **Diane Wigglesworth**, Sr. Director, Corporate Compliance (Executive Sponsor)

The Sr. Director, Corporate Compliance shall serve as the primary staff to support the Committee and is responsible for drafting the Committee meeting agenda for the Committee Chair's consideration. Additional members of the Executive Team or outside consultants may participate in the meetings upon the recommendation of the Executive Sponsor and at the discretion of the Committee Chair.

GOALS	TIMELINE	METRICS
1. Review Hospital and SVMD Compliance Work Plan for FY 2022.	Q1 FY22	Committee reviews and provides recommendations to the Compliance Officer.
2. Receive education on.....	Q2 FY22	Committee receives education and recommends information that should be presented to the Board.
3. Review ECH's IT Security Strategic Plan.	Q4 FY22	Committee reviews and provides recommendations to CIO.

**SUBMITTED BY:**

**Chair:** Sharon Anolik Shakked

**Executive Sponsor:** Diane Wigglesworth

**EL CAMINO HOSPITAL BOARD OF DIRECTORS  
COMMITTEE MEETING MEMO**

**To:** Compliance and Audit Committee  
**From:** Cindy Murphy, Director of Governance Services  
**Date:** March 18, 2021  
**Subject:** Report on Board Actions

**Purpose:** To keep the Committee informed with regards to actions taken by the El Camino Hospital and El Camino Healthcare District Boards.

**Summary:**

1. **Situation:** It is important to keep the Committees informed about Board activity to provide context for Committee work. The list below is not meant to be exhaustive, but includes agenda items the Board voted on that are most likely to be of interest to or pertinent to the work of El Camino Hospital's Board Advisory Committees.
2. **Authority:** This is being brought to the Committees at the request of the Board and the Committees.
3. **Background:** Since the last time we provided this report to the Compliance and Audit Committee, the Hospital Board has met twice and the District Board has met twice. In addition, since the Board has delegated certain authority to the Executive Compensation Committee, the Compliance and Audit Committee and the Finance Committee, those approvals are also noted in this report.

<b>Board/Committee</b>	<b>Meeting Date</b>	<b>Actions (Approvals unless otherwise noted)</b>
<b>ECH Board</b>	February 10, 2021	<ul style="list-style-type: none"> <li>- FY21 Period 5 and 6 Financials</li> <li>- Delegated Authority to the Finance Committee to Approve the Annual Community Benefit Fund</li> <li>- Revised Community Benefit Grants Policy</li> <li>- Revised Finance Committee Charter</li> <li>- \$149,000,000 in Funding for ECH Women's Hospital Expansion Project</li> <li>- Hospital Board Member Competencies</li> <li>- Appointed Director Carol Somersille to the Finance and Investment Committees</li> <li>- LPCH NICU PSA Payment</li> <li>- Enterprise Telepsychiatry Services Renewal</li> <li>- Medical Staff Bylaws Revisions</li> </ul>

Report on Board Actions  
 March 18, 2021

Board/Committee	Meeting Date	Actions (Approvals unless otherwise noted)
	March 10, 2021	<ul style="list-style-type: none"> <li>- Closed Session Quality Committee Report including Credentials and Privileges Report</li> <li>- PBX Operator Scope of Service</li> <li>- Enterprise Mental Health and Addiction Aspire Program</li> <li>- Physician Psychiatric Contract with ECMA</li> </ul>
<b>ECHD Board</b>	January 26, 2021	<ul style="list-style-type: none"> <li>- Elected Lanhee J. Chen to 3<sup>rd</sup> Term as a Member of the El Camino Hospital Board of Directors</li> <li>- Appointed ECH Board Member Election Ad Hoc Committee</li> <li>- Approved Reallocation of \$900,000 in funding for COVID-19 Vaccinations</li> </ul>
	February 10, 2021	<ul style="list-style-type: none"> <li>- Approved \$149,000,000 in funding for ECH Women’s Hospital Funding</li> </ul>
<b>Executive Compensation Committee</b>	N/A	
<b>Compliance and Audit Committee</b>	N/A	
<b>Finance Committee</b>	January 25, 2021	<ul style="list-style-type: none"> <li>- Interventional Radiology Call Panel – Los Gatos</li> <li>- Hospitalist Contract – Los Gatos</li> <li>- Relocation of Cardiopulmonary Wellness Center – NTE \$1.875 million</li> </ul>

**List of Attachments:** None.

**Suggested Committee Discussion Questions:** None.