

Minutes of October 24, 2023
San Joaquin Health Centers Board of Directors – Audit Committee

Board Members Present: Greg Diederich (Interim CEO); Monica Fuentes; Brian Heck (Audit Chair); Samantha Monks; Jodie Moreno (Audit)

Board Members Excused Absent: Rod Place (Audit)

Board Members Unexcused Absent: none

SJHC Staff: Michael Allen; Kris Zuniga

Guests: Brandy Hopkins; Susan Thorner; Vasquez Company (Elisa Stilwell, Jay Toledo)

AGENDA ITEM	ATTACHMENTS	ACTION
<p>1. <u>Call to Order (Brian Heck)</u> The meeting was called to order at 4:37 p.m. A quorum was established for today's meeting.</p>	No attachments	No action required
<p>2. <u>Approval of Minutes from 2/21/2023 (Brian Heck)</u> Minutes from February 21, 2023 were approved unanimously.</p>	Finance Committee Meeting Minutes 2023-02-21	Jodie motioned to approve the minutes and Brian seconded; motion was approved unanimously
<p>3. <u>Review Audit Report for Fiscal Year 2023</u> Audit report was presented. No material exceptions were noted in areas of risk/concerns, including cash & cash equivalents, revenues & receivables (cash & cash equivalent, patient services revenues & receivables, grant revenues, QIP revenues, pharmacy revenues, related receivables), property & equipment, AP & accrued expenses, estimated settlements due from/to third-parties, right-of-use asset & lease liability, due from affiliate, and net assets with donor restrictions.</p> <p>Total federal expenditures were \$4.3 million.</p> <p>Unmodified opinion is "clean," with no material weaknesses, significant deficiencies, or noncompliance material to the financial statements found.</p> <p>Finding No. 2023-001: Inaccurate Application of Sliding Fee Discounts. Patients were undercharged by a total of \$60. This is a repeat finding from FY2021-22 and these occurrences happened prior the resultant correction plan from that period. Findings are expected to drop off at next audit.</p> <p>Performance Improvement Observations revealed no significant findings, but best practice findings showed 6 areas for improvement, all relating to IT.</p>	SJHC 2023 Draft FS 2023 Audit Report – Final Draft; SJHC FY23 Audit Presentation; SJHC SAR 2023 – Final Draft	No action required
<p>4. <u>Adjournment (Brian Heck)</u> There being no further topics of discussion, Brian Heck adjourned the meeting at 5:19 p.m.</p>	No attachments	No action required