

**TRI-CITY HEALTHCARE DISTRICT
AGENDA FOR A REGULAR MEETING
OF THE AUDIT, COMPLIANCE AND ETHICS COMMITTEE**

July 16, 2019

8:30 a.m. – 10:30 a.m.

Assembly Rm. 1

Tri-City Medical Center, 4002 Vista Way, Oceanside, CA 92056

The Committee may make recommendations to the Board on any of the items listed below, unless the item is specifically labeled "Informational Only"

	Agenda Item	Time Allotted	Action/ Recommendation	Requestor/ Presenter
1.	Call to Order	5 min.		Chair
2.	Approval of Agenda	2 min.		Chair
3.	Public Comments – Announcement Comments may be made at this time by members of the public and Committee members on any item on the Agenda before the Committee's consideration of the item or on any matter within the jurisdiction of the Committee. NOTE: During the Committee's consideration of any Agenda item, members of the public also have the right to address the Committee at that time regarding that item.	1 min.		Standard
4.	Ratification of Minutes- April 16, 2019	3 min.	Action	Chair
5.	Old Business – None			
6.	New Business – Discussion and Possible Action A) Fiscal 2019 Financial Statement Audit Entrance – Moss Adams B) Community Member Interviews: 1) Stanley J. Dale, MA, JD, CCEP 2) Carl Marcuzzi, CPA <i>(Note: The committee will allot 10 minutes to interview each candidate and 10 minutes at the conclusion of all interviews for deliberations.)</i>	30 min. 30 min.	Information Only Action	CFO/Moss Adams Chair
7.	Committee Communications A) Leslie Schwartz, Term Expiration	5 min.		Chair/All
8.	Date of Next Meeting: September 17, 2019	1 min.		Chair
9.	Adjournment			Chair
10.	Total Time Budgeted for Meeting	1.25 hours		

Note: Any writings or documents provided to a majority of the members of Tri-City Healthcare District regarding any item on this Agenda will be made available for public inspection in the Administration Department located at 4002 Vista Way, Oceanside, CA 92056 during normal business hours.

Note: If you have a disability, please notify us at 760-940-3347 at least 48 hours prior to the meeting so that we may provide reasonable accommodations

**Tri-City Medical Center
Audit, Compliance & Ethics Committee
April 16, 2019
Assembly Room 1
8:30 a.m. – 9:00 a.m.**

Members Present:	Director Larry W. Schallock(Chair); Director George Coulter; Director Tracy Younger; Leslie Schwartz, Community Member Kathryn Fitzwilliam, Community Member (Subject Matter Expert)
Non-Voting Members:	Steve Dietlin (CEO); Ray Rivas, CFO; Scott Livingstone, COO; Carlos Cruz, CCO; Susan Bond, General Counsel
Others Present:,	Kristy Larkin, Director of Audit & Monitoring; Maria Carapia, Compliance Manager; Teri Donnellan, Executive Assistant
Absent:	Dr. Cary Mells, Physician Member

	Discussion	Action Recommendations/ Conclusions	Person(s) Responsible
1. Call to Order	The meeting was called to order at 8:30 a.m. in Assembly Room 1 at Tri-City Medical Center by Chairman Schallock.		
2. Approval of Agenda	It was moved by Director Coulter and seconded by Mr. Leslie Schwartz to approve the agenda as presented. The motion passed unanimously.	Agenda approved.	
3. Comments by members of the public and committee members on any item of interest to the public before Committee's consideration of the item	There were no public comments.		
4. Ratification of minutes – February 19, 2019	It was moved by Chairman Schallock and seconded by Director Coulter to approve the minutes of February 19, 2019 as presented. The motion passed with Mr. Leslie Schwartz abstaining from the vote.	Minutes ratified.	
5. Old Business	None		
6. New Business	Mr. Rivas reported at the Committee's direction he obtained a proposal from Moss Adams to conduct the FY2019 Financial Statement Audit. Mr. Rivas reviewed the terms of the proposal which included the regular Financial Statement		
a) Fiscal Year 2019 – Financial Statement Audit Proposal			

	Discussion	Action Recommendations/ Conclusions	Person(s) Responsible
	<p>Audit at a cost of \$159,000, the issuance of the audit at a cost of \$2,100 and the single audit which is a regulatory requirement due to our loan with HUD at a cost of \$14,500. Mr. Rivas stated the fees represent an overall increase of 2.5% from 2018. Chairman Schallock commented that this is the third year of the single audit and the fees for that audit have been reduced to \$14,500 from \$20,000 in year one.</p> <p>Discussion was held regarding the audit selection process and the need to change auditors periodically which can be done in one of two ways: Engage a new outside firm or change audit partners. Ms. Fitzwilliam commented that it is not very cost effective to change firms due to the additional time involved for both the auditors and staff and it is common practice and best practice to rotate audit partners every five years. Mr. Rivas stated the current partner has been with us for two years.</p> <p>Mr. Rivas also reviewed the timing of the audit which will include a preliminary audit in May-June, the FY2019 Financial Statement Audit Entrance report to the committee in July, completion of fieldwork in August followed by discussion of the audit findings with the committee and recommendation to accept the audit by the Board in September. Mr. Rivas noted the committee will have the opportunity to ask questions of the auditors in the absence of staff.</p> <p>Ms. Fitzwilliam stated in her opinion it is in the best interest of the District to remain with Moss Adams as they are a medium sized firm with healthcare district experience and their fees are reasonable. Chairman Schallock noted should the committee be interested in changing firms in the future that selection process would need to be conducted in the fall due to the steep learning curve.</p> <p>It was moved by Mr. Leslie Schwartz and seconded by Director Coulter to recommend approval of the FY2019 Financial Statement Audit Proposal as presented. The</p>	<p>Recommendation to be sent to the Board of Directors to approve the</p>	<p>Ms. Donnellan</p>

	Discussion	Action Recommendations/ Conclusions	Person(s) Responsible
	motion was approved unanimously.	FY2019 Financial Statement Audit Proposal as presented; item to be included on Board agenda.	
7. Comments from Committee Members	There were no comments from Committee Members.		
8. Committee Openings	Chairman Schallock reported there are two openings on the Committee due to the fact that Faith Devine has decided not to reapply due to relocation.	Information only	Ms. Donnellan
9. Date of Next Meeting	Chairman Schallock stated he anticipates the May 16, 2019 meeting may be cancelled and if so the committee will reconvene on July 16, 2019 at which time the Audit Entrance Report will be presented.	To be determined.	
11. Adjournment	Chairman Schallock adjourned the meeting at 8:45 a.m.		

DRAFT

Stanley J. Dale, MA, JD, CCEP

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Oceanside, California 92057
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P: (213) 446-4460 GV: (562) 600-0060 C: (630) 363-0000

EDUCATOR

University of LaVerne-LaVerne, CA and other locations

Adjunct 1/2013 through present
Instructor: Ethics, Human Resources, Business Law

University of Redlands-Redlands, CA and other locations

Visiting Assistant Professor and
Assistant Director- Banta Center for Business, Ethics and Society
Adjunct 1/2012 through 5/2015

Full Time 6/2015 through 7/2018

Instructor: Ethics, Human Resources, Business Law

Member:
ACBSP Accreditation Committee
School of Business Strategic Planning Committee
Keypath On-line Course Development Committee

Director: Teaching Ethics in High School Business classes in collaboration with
Corona-Norco Unified School District through a grant funded by Town & Gown

DeVry University-Chicago, IL and Pomona, CA Metropolitan Areas

Visiting Professor (over 14 years): Law, Communications, Business, Customer Service, Ethics
and Career Development

Full Time Faculty Recruiter (2001-2004) Located, hired, observed and developed adjunct
faculty, interfaced with academic and corporate management, Deans and Human Resources
Department in employment matters and delivery of on-site and on-line courses

Keller Graduate School of Management-Chicago Metropolitan Area

Visiting Faculty: Law, and Political and Ethical Dimensions of Business

North Central College- Naperville, IL

Visiting Lecturer: US and International Conflict Resolution Courses

California Intercontinental University- Diamond Bar, CA: Business and Law Professor and Criminal Justice Curriculum Designer and Consultant

Platt College-Riverside, CA: Adjunct Professor of Paralegal and Criminal Justice Studies

CONSULTANT

Dale and Associates

Develop educational programs for start-up and existing schools with on-line and on-site schools-emphasis on paralegal and criminal justice programs-advisor to police agencies on as-need basis

Assist schools with ABA accreditation issues

Advisor to police agencies on as-need basis

BarExamDoctor.com-Tutor and coach future and past bar examinees, grade practice bar exams

Leyden Family Service and Mental Health Center: Former manager of Resource Development for large regional behavioral health center in suburban Chicago

United Way: Former Campaign Manager-Increased donations by 300% through employee workplace campaigns; Trained and managed volunteers; built consensus with diverse groups; Designed and implemented new data gathering and reporting systems

Rancho Cucamonga Police Department (SBCSD): Member Citizen Advisory Board

ATTORNEY

Court Admissions:

- U.S. Supreme Court
- U.S. Court of Appeals (7th Circuit)
- U.S. District Court (Northern District of IL, Eastern Division)
- Supreme Court of Texas
- Supreme Court of Illinois

General Counsel: Corporate Business Cards, Ltd: Advise senior management on matters such as commercial, real estate and labor law; monitor all outside counsel relationships; participate in management-level decision making and negotiations

Of Counsel: Law Offices of John T. Clery, P.C.-Business, Employment, Law Enforcement Training and Consulting

Circuit Court Arbitrator: Chair-qualified - Trial Courts of Cook and surrounding counties in IL

Dale, Stanek & Associates: Co-founder of a medium-sized law firm dealing with the real estate, business, commercial and immigration law

Borg-Warner Corporation: Advised all levels of management on commercial and financial matters; hired, monitored and supported local counsel, primarily in California

Illinois Secretary of State: Hearing Officer for the Securities Department-heard administrative law cases involving state blue skies law violations

State Bar Section Memberships:

- Illinois State Bar Association:
- Privacy and Information Security Law Section Council 2017-2019.
- ADR Section Council
- Past officer of numerous other ISBA Councils and Sections
- State Bar of Texas - ADR Section Council

Local Bar Association / Section Memberships:

- Illinois State Bar Association-Privacy and Information Security Law Section
- Texas Bar Association
- Chicago (IL) Bar Association- Former Chair: Mental Health Law Committee
- Los Angeles County (CA) Bar Association – Family Law; Labor/Employment Law
- Orange County (CA) Bar Association – ADR Section
- Western San Bernardino County (CA) Bar Association- ADR Section

MEDIATOR

California Area Mediation Associates: Founder of private consulting practice providing mediation, arbitration and conflict resolution services to the public- based in West Hollywood, CA

GOVERNMENT SERVICE

Formerly:

County of DuPage, Illinois

Chair: Community Service Block Grant Advisory Board

City of Naperville, IL

Co-founder: Police Community Radio Watch Program

Secretary: Nichols Library Board

Member: Transportation Advisory Board

Village of Schaumburg, IL

Chair, Olde Schaumburg Centre Commission (Zoning/Preservation)

EDUCATION

Northern Illinois University - J.D., Law- (top 15% of class)

Governors State University - M.A., Human Relations

Northeastern Illinois University - B.A., English (with Honors)

Pepperdine University School of Law - Certificate in California Court-Based Mediation of Family Law Matters

Los Angeles County Bar Association/Center for Civic Mediation-Trained Mediator

Society of Corporate Compliance and Ethics-Certified Compliance and Ethics Professional

ADDITIONAL CERTIFICATIONS, LICENSES and SKILLS

CCEP: Corporate Compliance and Ethics Professional-Society of Corporate Compliance and Ethics

Illinois State Board of Education: Certificated K-12 Teacher

Online course delivery proficiencies: BlackBoard, eCollege, Moodle

CIVIC and other ORGANIZATIONS / ACTIVITIES

- The Center for American and International Law
- Cook County (IL) Circuit Court Family Violence Coordinating Council
- Society of Corporate Compliance and Ethics
- Society for Human Resource Management (SHRM)

- Institute for Law Enforcement Administration / Center for Law Enforcement Ethics
- National Law Enforcement Officers Memorial Fund-supporting member
- Alliance for Illinois Manufacturing
- Illinois Association of Historic Preservation Commissions
- Monterey Bay International Trade Association
- Illinois Bar Foundation – Fellow
- American Mock Trial Association –Judge of Intercollegiate Mediation Tournaments
- DuPage County (IL) Community Service Block Grant Advisory Board: Former Chair
- International Academy of Dispute Resolution: Director
- Franklin Park/Schiller Park Chamber of Commerce: Director
- Schaumburg (IL) Zoning / Advisory Commission: Chair (2000-2015)
- Chicagoland Restaurant Brokers Association: Former Chair of Ethics Committee
- Knights of Columbus: 4th Degree Member-Title of Sir Knight; Officer Post: Advocate
- *Inside Counsel*: Member of Ad and Editorial Advisory Panel of legal publisher
- Volunteer: Fundraiser- Guerin Prep High, River Grove, IL
- Former Board Member: Mercedes Benz Club of America-Orange County (CA) Section
- Scoring Attorney- Riverside County, CA Mock Trial Competitions
- Contributor: Harris Survey Polls
- San Diego Union-Tribune Reader Panel
- Former President- JTPA / Private Industry Council of DuPage County, IL
- Former Member and Secretary: Nichols Public Library Board, Naperville, IL
- Former Member: Naperville (IL) Transportation Advisory Board
- Author: book reviews and articles for legal and ADR communities
- Actor: Appeared in TV commercials and on stage
- Bi-lingual: English / Spanish

CARL MARCUZZI, CPA

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July 3, 2019

Teri Donnellan
Executive Assistant
Tri-City Medical Center
4002 Vista Way
Oceanside, California 92056

Dear Ms. Donnellan,

I hereby submit my application for the open community seat on the Tri-City Medical Center audit committee. I have been an Oceanside resident since 2001. I previously served on the audit committee for a four year period commencing 2012 through 2015. In addition, I have also served as a community member on the financing, operations, and planning committee for the two year period of 2015 through 2017.

My qualifications and background for serving on the audit committee are summarized on the attached page. Please forward my application for the open community seat to the appropriate members of the Board of Directors who presently sit on the audit committee. Thank you for your time and consideration in this matter.

Respectfully submitted,



Carl Marcuzzi, CPA
(619) 987-8565

A versatile CPA with skills in public, private and non-profit audit, tax planning and preparation, and

Experience

- 2011** **Owner, Carl Marcuzzi, CPA , San Diego California**
Sole proprietor providing general accounting, tax planning and audit services to individual, corporate and non-profit clients.
- 1991 – 2011** **Managing CPA, small CPA firms in San Diego and Vista California**
Imbibimbo and Marcuzzi, 2007 – 2011
Griffiths and Associates, 2003 – 2007
Cossolias and Company, 1991 – 2003
Provided full-service public accounting services including: compilations, financial statements, tax planning and preparation, audits of various entities, client incorporations, payroll, benefits planning

Earlier

Experience **Staff CPA in New York-based global accounting firms**

Education **JD, Western Sierra Law School, San Diego, California**

BA, Accounting, Rutgers University, Newark, New Jersey

Community **2015 – 2017 Finance, Operations and Planning Committee, TCMC**

2012 – 2015 Audit Committee, TCMC