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WHITE RIVER HEALTH DISTRICT
DESCHUTES RIM HEALTH CLINIC
BOARD OF DIRECTORS SPECIAL MEETING
OCTOBER 12, 2023 MEETING MINUTES

1605 GEORGE JACKSON RD.
PO BOX 219, MAUPIN OR 97037
www.deschutesrimhealthclinic.org

BOARD MEMEBERS PRESENT: Sue Knapp, Julie Whetzel, Allison Bechtol
BOARD MEMBERS ABSENT: Melissa Napoli
DRHC: Lindsay Roper
GUESTS: None

I. CALL TO ORDER

The meeting was called to order at 10:16 am by the Chair, Sue Knapp.

II. REVIEW AUDIT PROPOSAL FROM JWT & ASSOCIATES (ACTION)

A. Julie confirmed that JWT & Associates does have a license in the State of Oregon. She also researched that the average cost for audit services runs $10K - $20K.

B. Sue confirmed that we have $45K budgeted for audit & CPA services.

C. Appears that their proposed schedule for completion of audit typically takes about 5-6 months to complete but they are going to try and condense our audit so that it is completed in about 3 months.

D. Sue will confirm when their bill will be generated and come due. Hopefully, it will be received after clinic receives its tax revenue.

E. Prior to the audit, the COIPA accountant needs to review QuickBooks to ensure accuracy. Sue Knapp moved to accept the audit proposal from JWT & Associates. Allison Bechtol seconded. All ayes. Motion carried.

III. REVIEW AGREEMENT OF AUDITING SERVICES (ACTION)

A. Sue presented for approval, an Agreement of Auditing Services. She used a template from SDAO and adjusted it to remove certain language and make it more specific to our needs. The Municipal Audit Law section in ORS 297 was shared. Sue will add language that refers back to the proposal (from JWT & Associates). Rick Jackson will be the partner in charge. Sue moved to approve the Agreement of Auditing Services with additional language. Julie Whetzel seconded. All ayes. Motion carried.

IV. UPDATES

Clinic:

A. COIPA: Accountant had some questions regarding fiscal year 2021 and the way things are set up in QuickBooks. She will go through books to figure out why things are presented on P&L, the way they were. Sue gave her both the End of '21 Fiscal Year P&L and the August 2021 Balance Sheet.

B. Forensic Review/Investigation: Arete needs access to clinic systems in order to access collection and complete their review. We are having trouble with our IT person getting them access. Sue will ask to see if COIPA can have access to just QuickBooks. We may also need to update our access to QuickBooks to allow more people access.

C. Audit: Once the audit starts, most questions will be directed to Sue and Lindsay. This will be time-consuming. As discussion continued, Sue noted that due to limited staff, GAAP procedures are not currently being followed. She asked that the Board review the Separation of Duties at the next Board meeting.

D. Julie suggested that this might be an opportune time to revisit the need for a District Manager. Lindsay shared that there is a real need for clinic leadership. It was agreed that this topic be put on the agenda for the next Board meeting. Julie will be in a meeting with

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Phil Brady on 10/19 and will try to have a conversation with him regarding administrative needs as well as an update on our Audit situation.

E. Shelby talked to a doctor who is interested in working 2 days per week. She will follow up with him and set up a time to meet with him at the end of the month.

F. Lindsay has sent out 100+ follow-up letters to patients still owing. We have only received a few responses/payments. Follow-up calls need to be made.

Board:

A. Sue is writing an article about the clinic for the South Wasco Times.

B. Reference checks on potential dentist: no responses yet

C. Sue confirmed that she sent the current Cyber Policy and updated Clinic Functions & Tasks documents out to the Board.

V. ADJOURNMENT OF SPECIAL DISTRICT BOARD MEETING: Sue Knapp, Board Chair, adjourned the October 12, 2023, Special Board Meeting at 11:01 am.

ATTESTATION: DocuSigned by: Sue Knapp 24E0BF329AD5448...

Sue Knapp, Board Chair

Attest: DocuSigned by: Allison Bechtol 99F7AA2C971E49A...

Allison Bechtol, Board Secretary