

**HOSPITAL AUTHORITY OF ALBANY-DOUGHERTY COUNTY**

**MINUTES OF THE AUGUST 21, 2025 MEETING**

**(Open Session)**

**Attendees:**

Authority Board Members: Sheri Barlow, Dr. James Black, Chris Hatcher, Dr. Jim Hotz, Dorothy Hubbard, Jackie Jenkins, and Glenn Singfield, Sr.

Authority Legal Counsel: Tommy Coleman

Those Present on Behalf of Phoebe Putney Memorial Hospital, Inc.: Deb Angerami (PPMH President), Stephanie Baron (PPHS CQO), Dawn Benson (PPHS General Counsel), Jessica Castle (PPHS CMEO), Brian Church (PPHS CFO/CAO), Dr. Dianna Grant (PPHS CMO), Felicia Lewis (Board Coordinator), Ben Roberts (PPHS Public Relations), Darrell Sabbs (PPHS Community Benefits), Dr. Jason Smith (PPMH CMO)

Other Attendees:

**Absent Authority Members:** Tommy Gregors, Clinton Johnson

**Open Meeting and Establish a Quorum:**

Chair Singfield called the meeting to order at 7:33am in the Willson Board Room at Phoebe Putney Memorial Hospital. Chair Singfield thanked all Members for their attendance and participation, and he observed that a quorum was present.

**Approval of the Agenda:**

The proposed Agenda had been previously provided to the Authority Members and a motion to adopt the proposed Agenda for the meeting was made by Ms. Hubbard and seconded by Ms. Barlow. A copy of the Agenda as adopted is attached.

**Approval of the Minutes:**

The proposed Minutes of the May 15, 2025 open session meeting of the Authority had likewise been provided to Members prior to this meeting and the same were considered for approval. Ms. Barlow made a motion and Mr. Hatcher seconded the motion, to approve the Minutes as previously provided. The motion passed unanimously by vote of all Members.

**HAADC Financial Update:**

Mr. Church presented and reviewed an interim financial report for the Authority's current fiscal year through June 30, 2025 and a Proposed 2026 Budget for the Authority. Copies of the Authority's Financial Statements as presented by Mr. Church and the 2026 Proposed Budget are attached. A motion was made by Ms. Jenkins, seconded by Ms. Hubbard, to approve the 2026 Budget for the Authority. The motion passed unanimously by vote of all Members.

Mr. Church presented the FY2026 Operating and Capital Budget for the Hospital. The Members engaged Mr. Church in discussion and questions. A copy of Mr. Church's presentation is attached to these Minutes.

**Audit Agreement with Draffin Tucker:**

Mr. Church presented and reviewed the audit proposal from Draffin Tucker for the years ending July 31, 2025, 2026, and 2027. A motion was made by Mr. Hatcher, seconded by Ms. Hubbard, to approve the 3-year engagement with Draffin Tucker to complete the Authority's annual audit for fiscal years 2025, 2026, and 2027. The motion passed unanimously by vote of all Members. A copy of Mr. Church's presentation and the audit engagement letter signed by Chair Singfield are attached to these Minutes.

**PPMH, Inc. CEO and Operational Reports:**

Ms. Angerami presented the following PPMH President report:

- Phoebe Hospice earned the 2025 Hospice CAHPS Honors Elite Award, placing Phoebe Hospice among the top-performing programs nationwide.
- Phoebe hosted the State House Study Committee on Cancer Care Access on June 4, 2025.
- Camilla Urgent Care Clinic grand opening
- 38 new nurses recently completed the Nurse Residency Program
- Phoebe celebrated the completion of Post Graduate Year 1 for four pharmacy residents and recognized Alisa Pendleton as Preceptor of the Year.

Ms. Angerami provided an in-depth update on patient satisfaction scores for May-July 2025 with a focus on emergency room scores. She also reported on growth and increased services due to the trauma designation.

Discussions, questions, and comments ensued.

A copy of the CEO and Operational report as presented is attached to these Minutes.

**HRO Strategy Update:**

As request by Mr. Clinton Johnson at the May meeting, Ms. Stephanie Baron provided an update on quality and HRO strategy.

Discussions, questions, and comments ensued.

A copy of Ms. Baron's presentation is attached to these Minutes.

**Adjournment:**

There being no further business the meeting was adjourned.

**Minutes Approved by the HOSPITAL AUTHORITY OF ALBANY-DOUGHERTY COUNTY on November 20, 2025**

**HOSPITAL AUTHORITY OF ALBANY-DOUGHERTY COUNTY, GEORGIA**

**OPEN SESSION MEETING AGENDA**

**Thursday, August 21, 2025**

**7:30am**

**Willson Board Room / Phoebe Putney Memorial Hospital**

- |       |   |                               |
|-------|---|-------------------------------|
| I.    | Open Meeting and Establish Quorum   | Glenn Singfield, Sr., Chair   |
| II.   | Consider Approval of Agenda<br>(draft previously provided to Members)                           | Glenn Singfield, Sr., Chair   |
| III.  | Speaker Appearances (if applicable)   | Glenn Singfield, Sr., Chair   |
| IV.   | Consideration of Open Session Minutes of May 15, 2025<br>(draft previously provided to Members) | Glenn Singfield, Sr., Chair   |
| V.    | Financial Reports   | Brian Church                  |
|       | A. HAADC Financial Update   |                               |
|       | B. HAADC Budget Presentation for 2026 <i>(Requires HAADC Approval)</i>                          |                               |
|       | C. PPMH 2026 Budget Presentation  |                               |
| VI.   | Audit Agreement with Draffin Tucker <i>(Requires HAADC Approval)</i>                            | Tommy Coleman<br>Brian Church |
| VII.  | Phoebe Putney Memorial Hospital, Inc. CEO and Operational Reports                               | Deb Angerami                  |
| VIII. | HRO Strategy Update   | Stephanie Baron               |
| IX.   | Additional Business   | Glenn Singfield, Sr., Chair   |
| X.    | ADJOURNMENT   |                               |

**Scheduled HAADC Meeting Dates**

***November 20, 2025***

# HOSPITAL AUTHORITY OF ALBANY-DOUGHERTY COUNTY, GEORGIA

Financial Statement Update  
 June-2025 YTD Financials  
 Fiscal Year 2025  
 August 21st Authority Meeting

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**HOSPITAL AUTHORITY OF ALBANY-DOUGHERTY COUNTY, GEORGIA  
 BALANCE SHEET  
 6/30/25**

		<b>Unaudited June 30, 2025</b>
<b>ASSETS</b>		
Current Assets:		
<b>Cash and cash equivalents</b>	\$	<b>101,846</b>
Assets limited as to use - current		-
Patient accounts receivable, net of allowance for doubtful accounts		-
Supplies, at lower of cost (first in, first out) or market		-
Other current assets		-
Total current assets		101,846
Property and Equipment, net		-
Other Assets:		
Goodwill		-
Total other assets		-
Total Assets	\$	101,846

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**HOSPITAL AUTHORITY OF ALBANY-DOUGHERTY COUNTY, GEORGIA**  
**BALANCE SHEET**  
**6/30/25**

<b>LIABILITIES AND NET ASSETS</b>	
Current Liabilities:	
Accounts payable	-
Accrued expenses	-
Estimated third-party payor settlements	-
Deferred revenue	-
Short-term obligations	-
Total current liabilities	<u>-</u>
Total liabilities	<u>-</u>
Net assets:	
Unrestricted	101,846
	-
Total net assets	<u>101,846</u>
Total liabilities and net assets	<u>\$ 101,846</u>

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**HOSPITAL AUTHORITY OF ALBANY-DOUGHERTY COUNTY, GEORGIA**  
**STATEMENTS OF REVENUES, EXPENSES AND**  
**CHANGES IN UNRESTRICTED NET ASSETS**  
**6/30/2025**

	<b>Unaudited</b> <b>June 30, 2025</b>
<b>OPERATING REVENUE:</b>	
Net patient service revenue (net of provision for bad debt)	
Lease Consideration	10,000
Total Operating Revenue	<u>10,000</u>
<b>OPERATING EXPENSES:</b>	
Salaries and Wages	
Employee health and welfare	
Medical supplies and other	
Professional services	10,449
Purchased services	709
Depreciation and amortization	
Total Operating Expenses	<u>11,157</u>
<b>Operating Income (Loss)</b>	<u><b>(1,157)</b></u>
<b>NONOPERATING INCOME (EXPENSES):</b>	
Gain in Long Term Lease	-
Interest Expense	-
Total Nonoperating Income	<u>-</u>
<b>EXCESS OF REVENUE OVER EXPENSE (LOSS)</b>	<u><b>(1,157)</b></u>

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# Hospital Authority of Albany- Dougherty County

Fiscal year 2026 Budget

Approval Needed

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**HOSPITAL AUTHORITY OF ALBANY-DOUGHERTY COUNTY, GEORGIA**  
**Proposed Operating Budget**  
**Fiscal Year Ending July, 2026**

	Budget FY 2026	Projection July YE FY2025
<b>OPERATING REVENUE:</b>		
Net patient service revenue (net of provision for bad debt)		
Lease Consideration	21,000	16,000
<b>Total Operating Revenue</b>	<b>21,000</b>	<b>16,000</b>
<b>OPERATING EXPENSES:</b>		
Salaries and Wages		
Employee health and welfare		
Medical supplies and other		
Professional services	20,000	16,500
Purchased services	1,000	900
Depreciation and amortization		
<b>Total Operating Expenses</b>	<b>21,000</b>	<b>17,400</b>
<b>Operating Gain / (Loss)</b>	<b>-</b>	<b>(1,400)</b>
<b>NONOPERATING INCOME (EXPENSES):</b>		
Gain in Long Term Lease	-	-
Interest Expense	-	-
<b>Total Nonoperating Income</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUE OVER EXPENSE</b>	<b>-</b>	<b>(1,400)</b>

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**FY2026 OPERATING AND CAPITAL BUDGET  
Phoebe Putney Memorial Hospital**

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**"Uncertainty is the only certainty there is, and knowing how to live with insecurity is the only security."**



**- John Allen Paulos**

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**Healthcare Industry**  
Headwinds informing strategic priorities for healthcare providers

**Shifting Care & Demand**  
Increasing or seasonal volumes and shift to lower-cost settings of care

**Government Disruption**  
Short- and long-term planning uncertainty related to new regulations and the status of healthcare funding

**Pace of Technology & Innovation**  
Promise of automation and efficiencies from AI, Large Language Models, Generative AI, public cloud, etc.

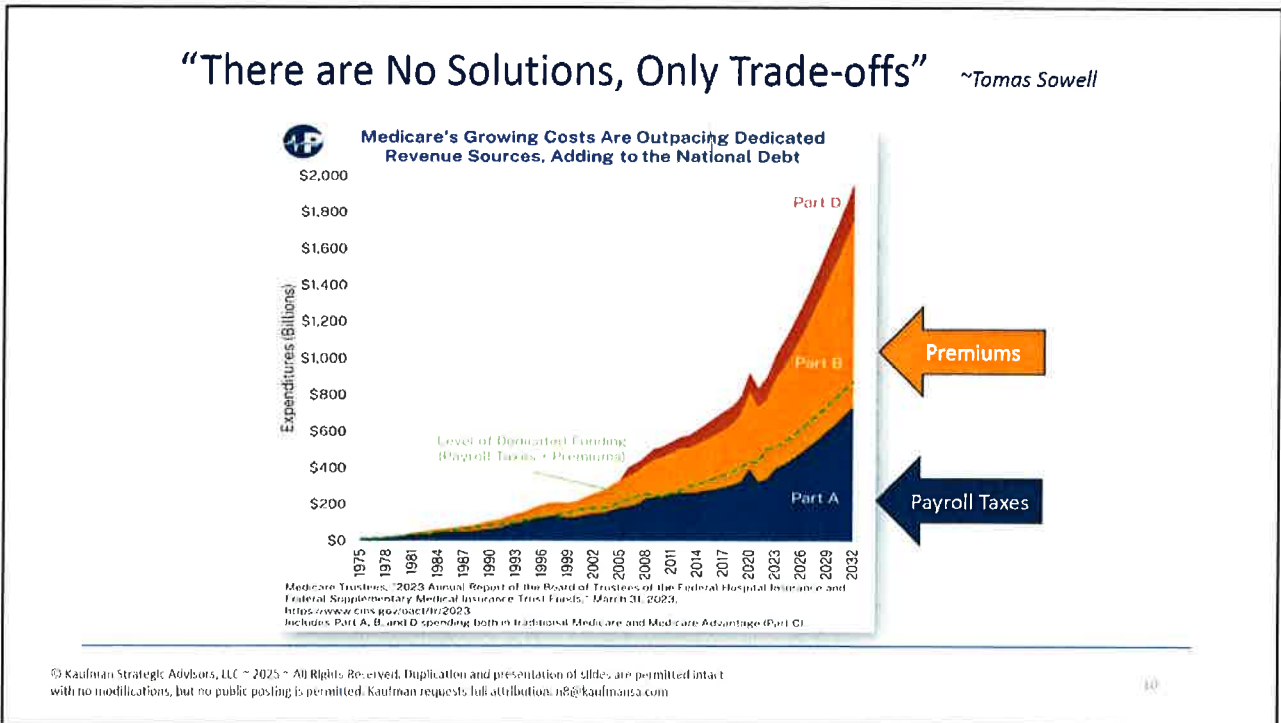
**Payer and Provider Power Imbalance**  
Imbalance of power between payers and providers results in perpetual negotiation challenges and top-line pressure

**Increasing Margin Pressure**  
Continued margin pressure as cost rises in excess of revenue, resulting in need for both top- and bottom-line improvement

**Workforce Supply and Demand**  
Need to optimize workforce allocation given current shortages, burnout, labor disputes and lack of pipeline

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## Key OBBBA Provisions

Provision	Summary of Enacted Language	Key Dates
<b>State Directed Payments</b>	<p>New programs are capped at 110% of the published Medicare rate in non-expansion states and 100% of Medicare rate in expansion states, or the state plan/waiver rate if no published Medicare rate exists.</p> <p><i>Interactions with Provider Tax Threshold Reductions in Expansion States:</i> Grandfathered SDPs are subject to a 10% annual reduction in total payment amount beginning in CY2028 (until parity with Medicare), and in the same period, expansion states face a 0.5% annual reduction in provider tax thresholds.</p>	<ul style="list-style-type: none"> <li>7/1/2025 - Grandfathered SDPs Capped at Aggregate Amounts for Completed Pre-Prints</li> <li>1/1/2028 (CY28) - Total Payment Reductions by 10% Annually for Grandfathered SDPs Effective</li> </ul>
<b>Provider Taxes</b>	As of fiscal year on or after October 1, 2026, provider tax programs will be capped at % as of bill enactment date (below 6%). For expansion states, annual reductions of 0.5% in provider tax threshold (from 6% to 3.5%) begin in FY 2028. Nursing homes and ICFs are exempt from phase down in expansion states.	<ul style="list-style-type: none"> <li>10/1/2026 (FY27) - Capped at % as of Enactment (7/1/2025)</li> <li>10/1/2027 (FY28) - Threshold Reductions by 0.5% Annually Effective</li> </ul>
<b>Community Engagement (Work) Requirements</b>	<p>Conditions Medicaid eligibility on 80 hours/month of work or community engagement, with exemptions including for children, seniors, tribal members, medically frail individuals, recent inmates, and caregivers. Includes an allowance for short-term hardship exemptions.</p> <p>Limits involvement of MCOs and vendors with direct or indirect financial interest in helping state to determine beneficiary eligibility.</p>	<ul style="list-style-type: none"> <li>6/1/2026 - CMS Required to Issue Interim Final Rule</li> <li>1/1/2027 - Provisions Effective (HHS may grant states one-time good faith waiver extension)</li> <li>12/31/2028 - Good Faith Waiver Provisions Expire</li> </ul>
<b>Rural Health Transformation Fund</b>	Establishes a 5-yr Rural Health Transformation Fund; requires states to submit a transformation plan for approval by Dec. 31, 2025, with 50% of funds distributed equally across states with approved applications, 50% based on need of which 10% for states' administrative costs. Eligible providers include rural hospitals, rural health clinics, FQHCs, community mental health centers, and opioid treatment programs.	<ul style="list-style-type: none"> <li>12/31/2025 - Program Approval Deadline</li> <li>10/1/2025 - 9/30/2030 (FY26-FY30) - Funds Available for Use</li> <li>3/31/2028 - Unused Funds Available for Redistribution</li> </ul>

The information contained in this document is provided for informational purposes only and should not be construed as legal advice. Interpretation and assumptions are based upon currently available information and are subject to change.



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## OBBBA Timing Considerations (cont.)

	Timeline	Action / Provision
<b>2027</b>	1/1/2027	Work Requirements Provisions Effective (The 1 <sup>st</sup> day of the 1 <sup>st</sup> quarter beginning after 12/31/2026 - HHS may grant states a one-time good faith waiver extension until 12/31/2028)
	1/1/2027	Limiting Retroactive Coverage to 1 Month Provisions Effective
	1/1/2027	Deceased Beneficiary Remove Provisions Effective
	1/1/2027	Medicaid Expansion Redeterminations Effective
	1/1/2027	1115 Waiver Budget Neutrality Provisions Effective
	10/1/2027	Provider Tax Threshold Reductions by 0.5% Increments Annually Effective (FFY2028 - Applicable to Expansion States Only)
<b>2028</b>	1/1/2028	Address Verification and Duplicate Enrollment Provisions Effective
	11/2028	Deceased Provider Remove Provisions Effective
	1/1/2028	Grandfathered SDP Programs Reductions in Total Payments by 10% Annually Effective (CY2028)
	7/1/2028	Adjustments to Coverage of HCBS Provisions Effective
	10/1/2028	Cost Sharing Requirements for Expansion Population Provisions Effective
	12/31/2028	Work Requirements Good Faith Waiver Provisions Expire
<b>2029</b>	10/1/2029	Limitation of Good Faith Waiver Provisions Effective (FFY2030)

- Regulatory or Legislative Actions

- Key Medicaid Financing related provisions

- Anticipate additional information in coming months



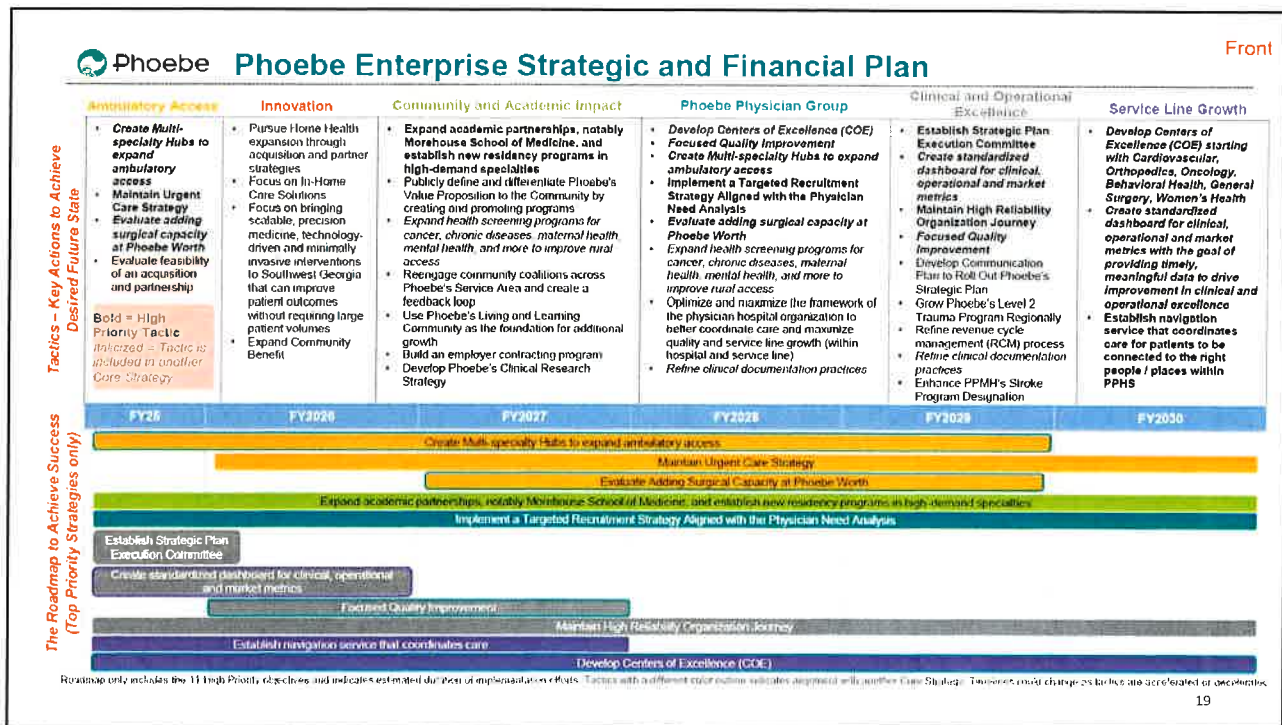
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# Phoebe Budget FY 2026 Realities

- Create a budget that provides our \$1B+ organization clear direction when there are so many uncertainties in the current operating environment.
- We can't seek perfection with our budget, but instead must plan for the expectation that we do more with less.

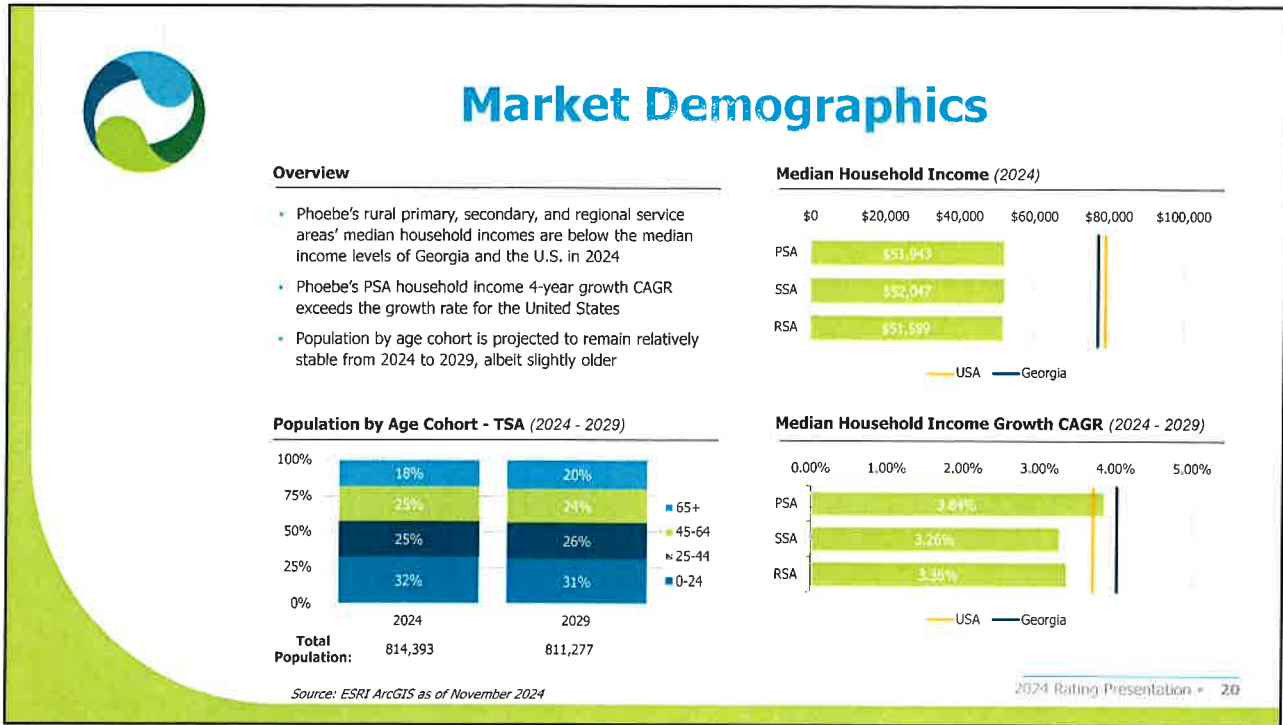
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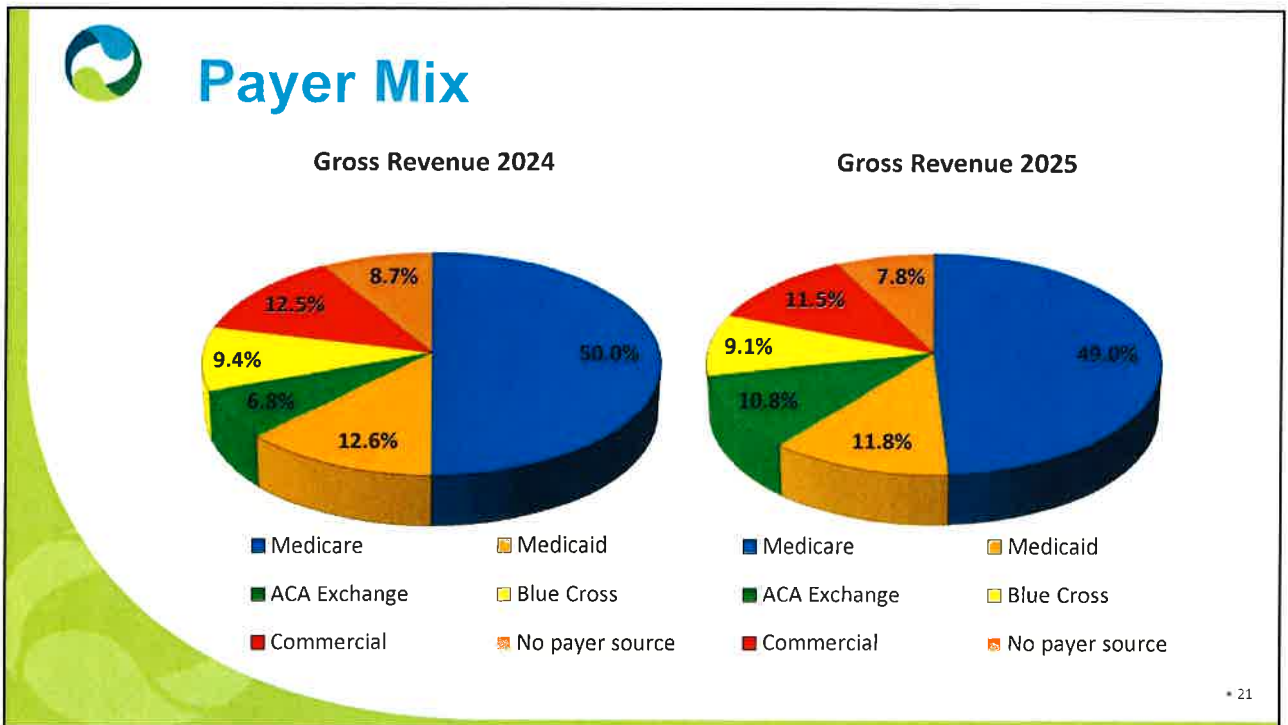


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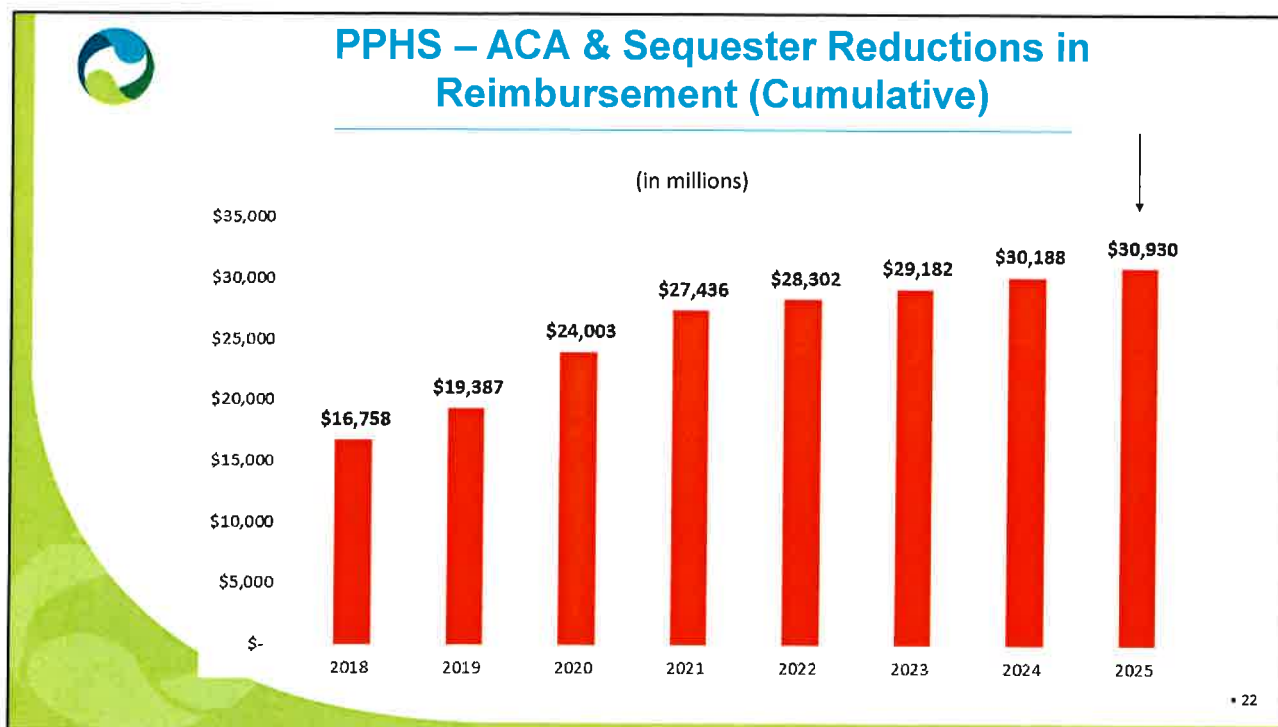
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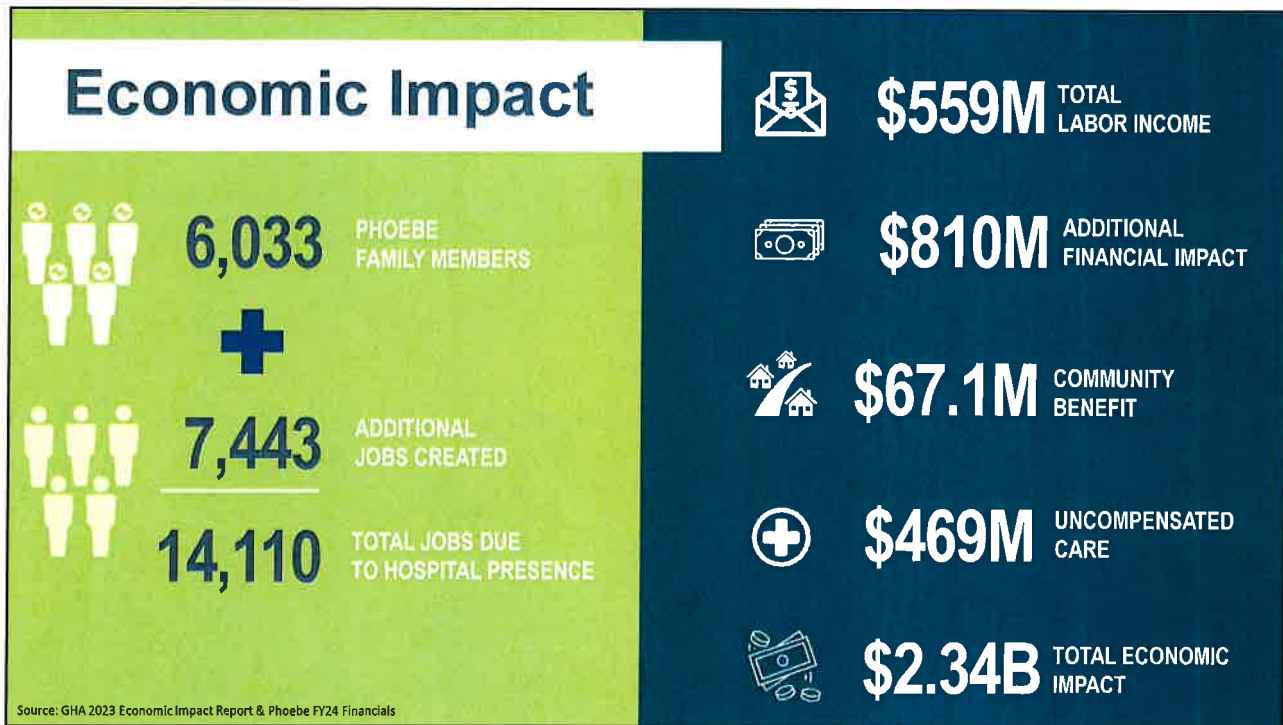
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## So what is the Good News ?

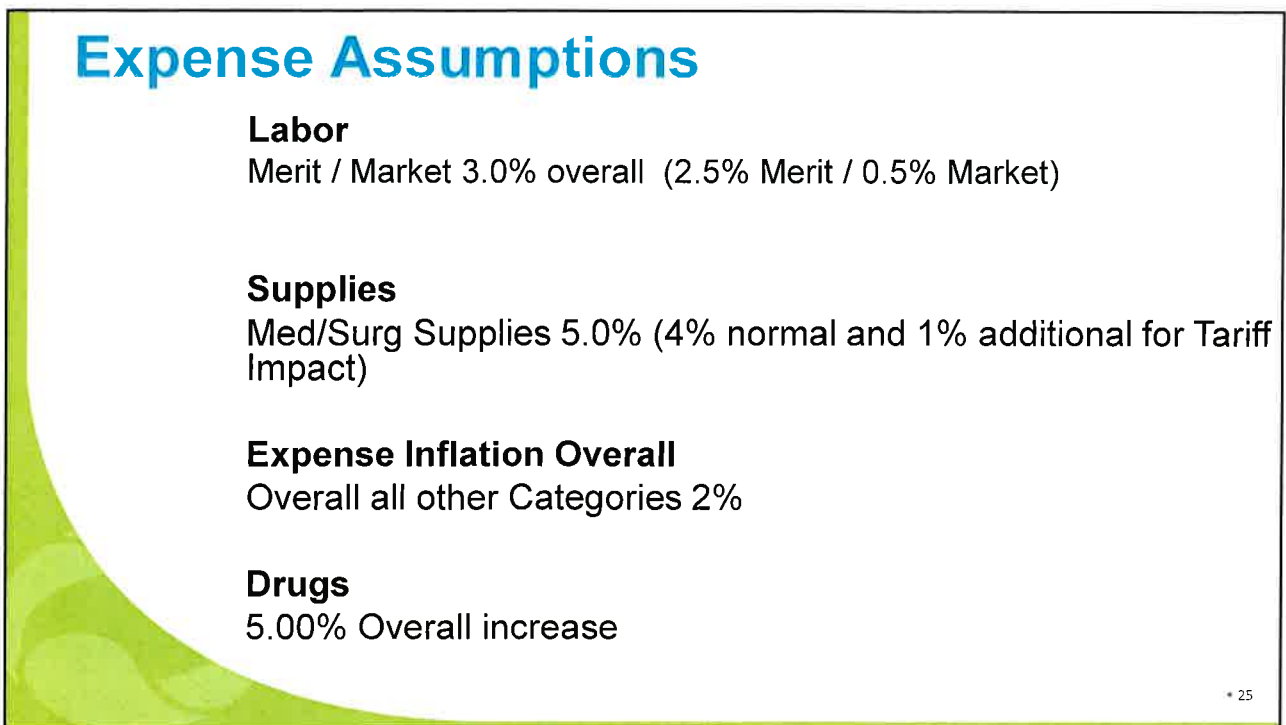
- Phoebe has a Strong Financial Foundation and Strong Balance Sheet
- Phoebe has seen significant improvements in Operational and Financial metrics the last four years
- Improvement efforts:
  - Left without being seen ER
  - Reduced Contract Labor (although uptick recently)
  - Average Length of Stay Improvements
  - Reduced cost on Supplies
  - Added / Improved Capacity
  - Pharmacy has launched many new programs to combat drug costs and shortages
  - Maintained a strong contracting position with payers
  - Growth in outpatient areas
- **THE BEST NEWS IS :**
  - **WE STILL HAVE PLENTY OF OPPURTUNITY IN OUR SYSTEM TO IMPROVE AND GROW**

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## Operating Outlook

### PPMH Budgeted Statistics

	FY2023	FY2024	FY2025 Budget	FY2025 Rolling 12	FY2026 Budget
Admissions	16,759	17,689	18,562	17,966	19,152
Patient Days	111,018	110,128	115,102	114,868	122,696
Deliveries	1,891	1,914	1,987	1,874	1,900
Surgeries	12,190	12,481	12,400	11,924	12,000
ER Visits	59,896	63,514	66,000	66,082	67,500
FTE's	2,928	2,904	3,067	3,023	3,139
FTE/AOB	4.08	3.71	3.80	3.71	3.67

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## UPL and DSH Funding

MEDICAID NET SUPPLEMENTALS	2019	2020	2021	COVID FMAP + 2022	COVID FMAP + 2023	2024	2025	2026 BUDGET
<b>UPL FFS MEDICAID</b>								
PPMH	6,375,910	6,494,557	9,158,854	6,951,751	9,590,951	5,582,822	5,123,243	5,300,000
Sumter	924,506	719,550	1,394,253	886,231	1,266,575	750,129	851,837	801,000
Worth	37,085	30,918	21,790	35,705	84,555	32,110	15,912	24,000
	<b>7,337,501</b>	<b>7,245,025</b>	<b>10,574,897</b>	<b>7,873,687</b>	<b>10,942,081</b>	<b>6,365,061</b>	<b>5,990,992</b>	<b>6,125,000</b>
<b>DSH FFS MEDICAID/CMOS</b>								
PPMH	4,729,243	3,777,221	4,875,075	4,741,156	-	-	-	-
Sumter	1,246,861	1,346,755	1,432,135	3,206,054	4,375,644	4,746,145	3,946,229	3,500,000
Worth	1,288,192	1,160,273	845,478	1,535,756	2,254,820	2,354,448	2,363,045	1,500,000
	<b>7,264,296</b>	<b>6,284,249</b>	<b>7,152,688</b>	<b>9,482,966</b>	<b>6,630,464</b>	<b>7,100,593</b>	<b>6,309,274</b>	<b>5,000,000</b>
<b>Hospital CMO DPP CMOS</b>								
PPMH	-	-	-	8,033,765	10,267,456	9,887,774	7,781,240	7,875,000
PS	-	-	-	987,873	1,608,419	1,561,711	993,976	1,200,000
	-	-	-	<b>9,021,638</b>	<b>11,875,875</b>	<b>11,449,485</b>	<b>8,775,216</b>	<b>9,075,000</b>
<b>GA STRONG CMOS</b>								
PPMH	-	-	-	-	41,929,591	45,272,420	6,740,907	-
<b>GA AIDE</b>								
PPMH	-	-	-	-	-	-	60,829,058	35,000,000 **
<b>PPG UPL FFS MEDICAID</b>								
PPG	1,579,068	-	5,681,077	1,017,411	760,926	1,612,894	1,386,683	1,100,000
<b>PPG PHYSICIAN DPP CMOS</b>								
PPG	-	-	1,536,028	1,631,484	4,223,925	11,047,973	6,872,934	5,400,000
<b>AMBULANCE UPL</b>								
PPMH	-	-	-	4,659	42,575	3,721	3,201	30,000
<b>TOTAL NET</b>	<b>16,180,865</b>	<b>13,529,274</b>	<b>24,944,690</b>	<b>29,031,845</b>	<b>76,375,437</b>	<b>82,852,147</b>	<b>96,908,265</b>	<b>61,790,000</b>
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026 BUDGET</b>

\*\*GA AIDE PROJECTED FOR 2026 \$60,075,000 - Reduced due to the unknown decisions which could be made by our government

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## Phoebe Property Taxes – FY2026 (Dougherty County)

VPILOT (Voluntary Payment in Lieu of Taxes)	\$552,676 (Phoebe North)
Other Dougherty County Properties	\$487,965
<b>Total Dougherty County Property Taxes</b>	<b>\$1,040,641</b>


\*\* This is based on prior year assessed taxes and projected out for FY 2026

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## Dougherty County Taxes (CY2014-2024)




V-Pilot Total Contribution	\$6,403,757
Other Property Taxes	\$4,062,094
	<b>\$10,465,803</b>

Year	V-Pilot	Other County Property Taxes	Year Total
2014	\$ 628,654	\$ 250,262	\$ 878,916
2015	\$ 628,654	\$ 252,481	\$ 881,135
2016	\$ 628,654	\$ 238,037	\$ 866,691
2017	\$ 628,654	\$ 232,189	\$ 860,843
2018	\$ 573,085	\$ 341,092	\$ 914,177
2019	\$ 552,676	\$ 407,903	\$ 960,579
2020	\$ 552,676	\$ 436,096	\$ 988,772
2021	\$ 552,676	\$ 449,462	\$ 1,002,138
2022	\$ 552,676	\$ 494,852	\$ 1,047,528
2023	\$ 552,676	\$ 465,578	\$ 1,018,254
2024	\$ 552,676	\$ 494,094	\$ 1,046,770
<b>Total</b>	<b>\$ 6,403,757</b>	<b>\$ 4,062,046</b>	<b>\$ 10,465,803</b>

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### FY2026 PHOEBE PUTNEY MEMORIAL HOSPITAL BUDGET


( In Thousands )

	June		Budget 2026	Variance %
	Actual 2024	Annualized 2025		
	<small>Excludes FEMA/GEMA Excludes FEMA/GEMA</small>			
Gross Patient Revenue	\$ 2,308,633	\$ 2,552,975	\$ 2,758,159	8.0%
Other Operating Rev	\$ 65,275	\$ 83,832	\$ 88,454	5.5%
Deductions	\$ (1,594,661)	\$ (1,744,157)	\$ (1,942,243)	11.4%
Net Revenue	\$ 779,247	\$ 892,650	\$ 904,370	1.3%
Operating Expenses	\$ (752,678)	\$ (843,587)	\$ (885,445)	5.0%
<b>Operating Income (Loss)</b>	<b>\$ 26,569</b>	<b>\$ 49,063</b>	<b>\$ 18,925</b>	<b>-61.4%</b>
Investment Income	\$ 6,538	\$ 4,915	\$ 3,741	-23.9%
Net Income	\$ 33,107	\$ 53,978	\$ 22,666	-58.0%
<b>Operating Margin %</b>	<b>3.41%</b>	<b>5.50%</b>	<b>2.09%</b>	

\*\*\* PPMH Operating Income (Loss) Includes PHS and PPG Allocations

+ 30

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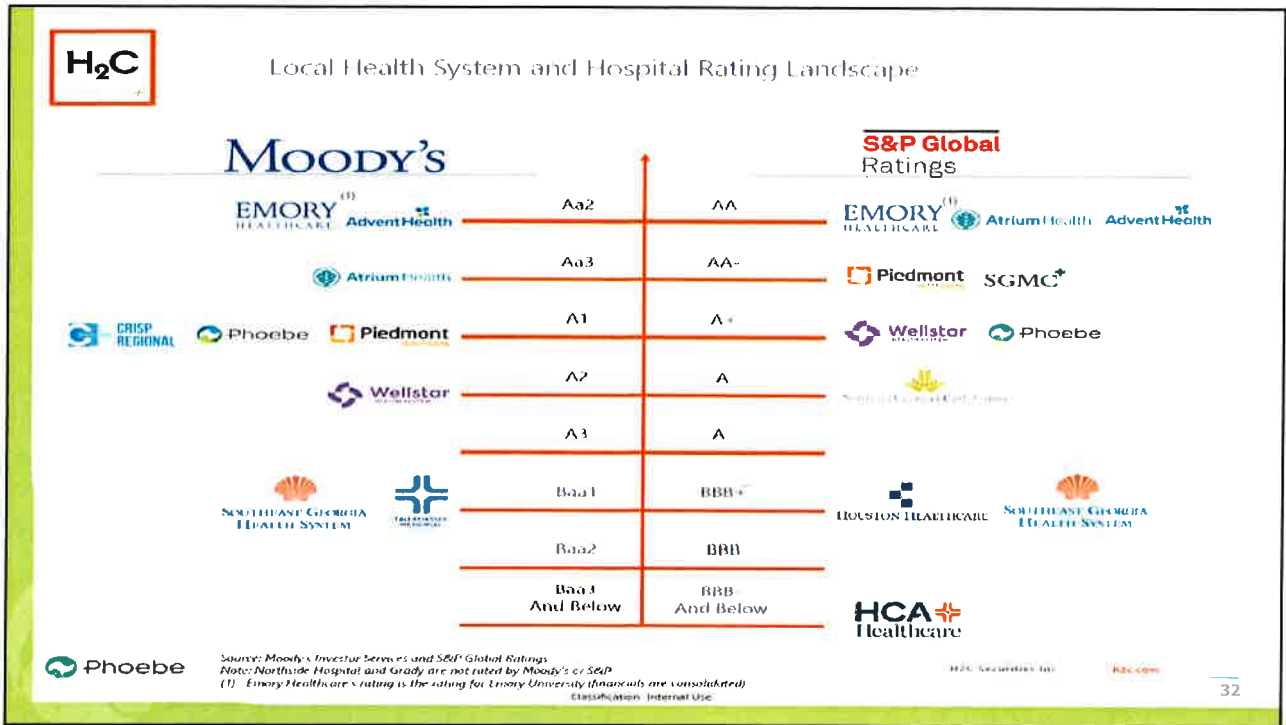
## Financial Ratios

	A Moody's Median (2023)	Audited FY 2024	YTD Annualized 6/30/25 FY 2025	Budgeted FY 2026	
<b>Profitability Ratios:</b>					
Operating Margin	0.50%	11.75%	5.93%	<b>2.80%</b>	+
Excess Margin	2.70%	12.42%	6.49%	<b>3.16%</b>	+
<b>Liquidity Ratios:</b>					
Days Cash on Hand	188.40	328.00	293.00	<b>304.00</b>	+
Cash to Debt	164.50%	199.23%	219.37%	<b>213.76%</b>	+
<b>Capital Ratios:</b>					
Debt to Capitalization	31.10%	21.00%	18.00%	<b>18.00%</b>	-
Debt to Cash Flow	3.60	1.50	2.06	<b>2.65</b>	-

Note: + = Ratios that should be above the Moody's median.  
 - = Ratios that should be below the Moody's median.

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**Phoebe**

**FY2026 CAPITAL BUDGET**  
**Phoebe Putney Memorial Hospital**

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# PPMH Capital

Department Name	Description of Request	Amount	
		Requested	Executive
PPMH TRAUMA	General Renovation, MT 14TH FLR	5,557,500	Jane Gray
PPMH FOOD AND NUTRITION	General Renovation, DIETARY UPGRADES	5,430,460	Jane Gray
PPMH ADMINISTRATION	Contingency	2,392,298	Brian Church
PPMH PHARMACY	IV Pump, ICU MEDICAL IV PUMP REPLACEMENT	2,113,500	Brian Church
PPMH NUCLEAR MEDICINE	Other Radiology, Replacement Nuclear Medicine Camera	1,000,000	Jane Gray
PPMH RADIOLOGY DIAGNOSTIC	Radiographic / Fluoroscopic System, R&F Room#2	1,000,000	Jane Gray
PPMH OPERATING ROOM	General Construction, Dr. Vldbill Relocation	750,000	Jane Gray
PPMH PLANT OPERATIONS	Other Engineering / Facilities, AHU 30	651,000	Jane Gray
PPMH IS TECHAND SECURITY SERVICES	General Hardware, Hardware for Ormissa Replacement	604,583	Brian Church
PPMH IS TECHAND SECURITY SERVICES	General Hardware, Immutible backup storage SAN	592,014	Brian Church
PPMH IS TECHAND SECURITY SERVICES	General Hardware, Long term data storage	586,363	Brian Church
PPMH OPERATING ROOM	Other Surgery, Stryker Monitors & Scopes	476,536	Maureen Jackson
PPMH OPERATING ROOM	OR Roof Replacement	470,000	Jane Gray

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# PPMH Capital

Department Name	Description of Request	Amount	
		Requested	Executive
PPMH SURGICAL ADMINISTRATION	DaVinci XI	450,000	Maureen Jackson
PPMH IS APPLICATIONS	General Software, Workday Phase 2 & 3	387,358	Brian Church
PPMH PLANT OPERATIONS	Other Engineering / Facilities, AHU Replacement - MT 1 Rooftop	382,000	Jane Gray
PPMH DECISION SUPPORT	General Software, StrataJazz Costing/Decision Support	379,253	Brian Church
PPMH PLANT OPERATIONS	Other Engineering / Facilities, AHU 11- replacement	352,000	Jane Gray
PPMH OPERATING ROOM	Other Surgery, OR Surgical Lighting	270,081	Maureen Jackson
PPMH PLANT OPERATIONS	Other Engineering / Facilities, AHU 12	253,000	Jane Gray
PPMH PLANT OPERATIONS	Other Engineering / Facilities, Replace L&D Roof	252,124	Jane Gray
PPMH PURCHASING	Furniture - T French	250,000	Brian Church
PPMH PLANT OPERATIONS	Other Engineering / Facilities, Crawl Space Piping Replacement	238,000	Jane Gray
PPMH PLANT OPERATIONS	Other Engineering / Facilities, ATS ANUNCIATOR/CONTROLLER UPGRADE	225,000	Jane Gray
PPMH PLANT OPERATIONS	Other Engineering / Facilities, ROOF - REPLACE/REPAIR	190,995	Jane Gray
PPMH CT	Other Radiology, Ablation Machine	190,000	Jane Gray

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# PPMH Capital

Department Name	Description of Request	Amount Requested	Executive
PPMH OPERATING ROOM	Anesthesia Unit, Anesthesia Machine-AISYS CS2	173,640	Maureen Jackson
PPMH IS TECH AND SECURITY SERVICES	General Hardware, Primera SAN expansion	164,449	Brian Church
PPMH PLANT OPERATIONS	Corridor Refresh - B Gresham	128,192	Jane Gray
PPMH PLANT OPERATIONS	Other Engineering / Facilities, Radiology Cast Iron Pipe Replacement	125,000	Jane Gray
PPMH PLANT OPERATIONS	General Renovation, ROOF- REPAIR/REPLACE	114,000	Jane Gray
PPMH PLANT OPERATIONS	Other Engineering / Facilities, 22 AED REPLACEMENTS ADJUSTED TO 8	106,200	Jane Gray
PPMH OPERATING ROOM	Other Surgery, Microtek Medical ORS-1075HS Hush Slush Systems	108,000	Maureen Jackson
PPMH PLANT OPERATIONS	Generator, GENERATOR ENGINE CONTROLLER	101,000	Jane Gray
PPMH OPERATING ROOM	Eledrosurgical Unit, Helix Cart and Generator & Cart	100,909	Maureen Jackson
PPMH CENTRAL STERILE PROCESSING	Sterilizer, Steam Steritizer	91,101	Maureen Jackson
PPMH OPERATING ROOM	Other Surgery, NIMS Machine	79,364	Maureen Jackson
PPMH MICU	Other Nursing, Fujifilm Sonosite	78,840	Maureen Jackson
PPMH OPERATING ROOM	Other Surgery, Arthrex Shoulder Scope tray	74,116	Maureen Jackson

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# PPMH Capital

Department Name	Description of Request	Amount Requested	Executive
PPMH RADIATION ONCOLOGY	Other Oncology, Sun Nuclear PerFRACTION & PerfRACTION Measure	74,025	Matthew Robertson
PPMH IS TECH AND SECURITY SERVICES	General Hardware, Data Center Switching Upgrades	72,357	Brian Church
PPMH OPERATING ROOM	Table, Styker Operon D850 - Berchtold Table	58,250	Maureen Jackson
PPMH CENTRAL STERILE PROCESSING	Other Central Sterile, Stens VeriEye - Borescope	53,375	Maureen Jackson
PPMH OPERATING ROOM	Table, Stens Table - Trade In	50,423	Maureen Jackson
PPMH PLANT OPERATIONS	Elevator, ELEVATOR CAB INTERIOR UPGRADE	50,000	Jane Gray
PPMH RADIATION ONCOLOGY	Other Oncology, Olympus Diagnostic System	41,835	Matthew Robertson
PPMH PAIN MANAGEMENT	Other Miscellaneous, Replace flooring in the patient care area	39,000	Matthew Robertson
PPMH NICU RESPIRATORY	Other OBGYN / Pediatrics, 3100A High Frequency Oscillator Ventilator	35,800	Maureen Jackson
PPMH OPERATING ROOM	Other Surgery, Screw Removal Set	33,947	Maureen Jackson
PPMH OP MEDICAL SVCS	Other Nursing, BD SiteSite 9 Ultrasound System	32,364	Jane Gray
PPMH OPERATING ROOM	Other Surgery, Shadowline Retractor	26,000	Maureen Jackson
PPMH IS APPLICATIONS	Server, Epiphany Cardio Server Upgrade & Virtualization	24,388	Brian Church
PPMH OPERATING ROOM	Other Surgery, Mktas Consoles	23,350	Maureen Jackson
		<b>\$ 27,500,000</b>	<b>Total Requested</b>

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## PPMH North Capital

DESCRIPTION	AMOUNT REQUESTED
Chiller, CHILLER 1- REPLACEMENT	700,000
NORTH CAMPUS CONTINGENCY	150,000
Other Engineering / Facilities, AHU 1 W FAN WALL	146,000
General Renovation, North Education Hallway	87,451
General Renovation, North EC Hallway	87,078
General Construction, North Lobby/Front Hallway Paint	78,925
Other Engineering / Facilities, AHU -2 W FAN WALL	76,581
General Renovation, North Lobby/Front Hallway Lighting Upgrade	48,800
Other Engineering / Facilities, 8 AED REPLACEMENTS	35,400
General Construction, North Lobby Flooring	30,390
Other Engineering / Facilities North EC Hallway/Education Hallway	23,062
Other Engineering / Facilities North Boardroom Refresh	19,804
General Renovation, North Back Loading Dock Lights - Ceiling	16,509
<b>TOTAL REQUESTED</b>	<b>\$ 1,500,000</b>

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Thank you for your support

Questions / Comments ?

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# Audit Proposal

## For the year(s) ending July 31, 2025,2026,2027

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## About Draffin Tucker

Founded in 1948, Draffin Tucker is a regional, limited liability partnership headquartered in Albany Georgia with additional offices in Atlanta Georgia and Mount Pleasant South Carolina. Draffin Tucker currently provides services to approximately 200 healthcare clients throughout the country. Over 70 percent of the firm's services relate to the healthcare industry.



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## About Draffin Tucker, continued

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### Quick Facts:

- **Firm Size:** Approximately 130 Professionals
- **Firm Office Locations:** Albany, GA, Atlanta, GA, and Mount Pleasant, SC
- **Total Healthcare Clients:** 200+
- **Total Healthcare Partners:** 15
- **Average Healthcare Partner Experience:** 25+ years
- **2021 Client Survey Satisfaction Score:** 97%

## Proposed Fees

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- **FY 2025 \$7,000**
- **FY 2026 \$7,200**
- **FY 2027 \$7,400**

## Conclusion

Thank you for the opportunity to present this proposal for your fiscal year ended July 31, 2025, 2026 and 2027. We appreciate the opportunity to work with you!



Let's Think Together.

## Recommendation from Phoebe Management Chief Financial Officer :

**HAADC approval of a 3-year engagement (Fiscal years 2025,2026,2027) with Draffin and Tucker to complete the authority's annual audit**



August 14, 2025

Mr. Glenn Singfield, Chairman  
Hospital Authority of Albany-Dougherty  
County, Georgia  
c/o Drew, Eckl, Farnham, LLP  
P. O. Box 71209  
Albany, GA 31708-1209

Dear Mr. Singfield:

We are pleased to confirm our understanding of the services we are to provide for Hospital Authority of Albany-Dougherty County, Georgia (Authority) for the years ended July 31, 2025 through July 31, 2027.

### **Audit Scope and Objectives**

We will audit the financial statements of the Authority which comprise the balance sheet as of July 31, 2025 through July 31, 2027, the related statements of revenues, expenses, and changes in net position, and cash flows for the years then ended, and the disclosures. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Authority's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Authority's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis

The objectives of our audits are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high

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Draffin & Tucker, LLP | CPAs and Advisors | [www.draffin-tucker.com](http://www.draffin-tucker.com)  
P.O. Box 71309 | 2617 Gillionville Road | Albany, GA 31708-1309 | (229) 883-7878  
5 Concourse Parkway, Suite 1250 | Atlanta, GA 30328 | (404) 220-8494  
210 Wingo Way, Suite 202 | Mt. Pleasant, SC 29464 | (843) 722-0785

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level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

### **Auditor's Responsibilities for the Audits of the Financial Statements**

We will conduct our audits in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audits.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Authority or to acts by management or employees acting on behalf of the Authority.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audits and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Mr. Glenn Singfield, Chairman  
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### **Audit Procedures - Internal Control**

We will obtain an understanding of the Authority and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audits, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

### **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Authority's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audits will not be to provide an opinion on overall compliance and we will not express such an opinion.

Our procedures do not include testing compliance with laws and regulations in any jurisdiction related to Medicare and Medicaid antifraud and abuse. It is the responsibility of management of the Authority, with the oversight of those charged with governance, to ensure that the Authority's operations are conducted in accordance with the provisions of laws and regulations, including compliance with the provision of laws and regulations that determine the reported amounts and disclosures in the Authority's financial statements. Therefore, management's responsibilities for compliance with laws and regulations applicable to its operations include, but are not limited to, those related to Medicare and Medicaid antifraud and abuse statutes.

### **Responsibilities of Management for the Financial Statements**

Our audits will be conducted on the basis that management acknowledges and understand their responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Mr. Glenn Singfield, Chairman  
Hospital Authority of Albany-Dougherty  
County, Georgia  
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August 14, 2025

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). Management is also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audits; and (3) unrestricted access to persons within the Authority from whom we determine it necessary to obtain audit evidence. At the conclusion of our audits, we will require certain written representations from management about the financial statements and related matters.

Management's responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Authority involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management's responsibilities include informing us of their knowledge of any allegations of fraud or suspected fraud affecting the Authority received in communications from employees, former employees, grantors, regulators, or others. In addition, management is responsible for identifying and ensuring that the Authority complies with applicable laws and regulations.

Management agrees to assume all management responsibilities for the financial statement preparation services, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

If during our audits we become aware that the Authority is subject to an audit requirement that is not encompassed in the terms of this engagement, such as those required under the *Government Auditing Standards* issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); or other compliance audit requirements such as state or local laws or program-specific audits under federal audit guidelines, we will communicate to management and those charged with governance that an audit in accordance with GAAS may not satisfy the relevant legal, regulatory, or contractual requirements.

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County, Georgia  
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## **Reporting**

We will issue a written report upon completion of our audits of the Authority's financial statements. Our report will be addressed to the board of directors of the Authority. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audits. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with management in advance. If, for any reason, we are unable to complete the audits or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

## **Nonattest Services**

### *Financial Statement Preparation Services*

As part of the audits, we will assist in preparing the financial statements of the Authority in conformity with accounting principles generally accepted in the United States of America. The financial statements will be prepared from source documents and information provided by management. Management is solely responsible for the accuracy, completeness, and reliability of all data and information provided to us for our engagement.

### *Other Services*

In addition to the previously mentioned nonattest services, management may engage us to perform certain other consulting services during the course of the year such as corresponding with administrative contractors or other state intermediaries, reviewing or assisting with preparation of surveys submitted to federal or state agencies, wage index reviews, and any other consulting services as needs arise. Should management engage us to perform these or any additional services, we will discuss with you the additional procedures required. Fees for the additional consulting services will be billed at standard professional rates as the engagements progress or at negotiated rates exclusive of the amounts quoted in this letter.

## **Protected Health Information (PHI)**

We agree not to use or disclose PHI of your patients or employees obtained or produced in any form of media during the course of our work in a manner prohibited by HIPAA (*Health Insurance Portability and Accountability Act of 1996*), as amended. We may use or disclose PHI for purposes of (a) performing our engagement, (b) management and administration of Draffin & Tucker, LLP, or (c) carrying out legal responsibilities of Draffin & Tucker, LLP. We will not further disclose information except as permitted or required by this contract or as required by law. When using or disclosing PHI in relation to this engagement, we will limit disclosures as

Mr. Glenn Singfield, Chairman  
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required by HIPAA. We will not use PHI in any marketing activities in a manner that would violate HIPAA. We represent to you that we have implemented what we consider to be appropriate administrative, physical and technical safeguards to protect the confidentiality, integrity and availability of your PHI as required for us as a business associate to comply with HIPAA.

We agree that any material violation of these confidentiality provisions by us entitles you to terminate this engagement. Similarly, if we become aware of a violation of HIPAA by you that cannot be or is not timely cured, we may be obligated to terminate this engagement.

Draffin & Tucker agrees to make available to the Secretary of Health and Human Services (HHS) our internal practices and books and records relating to the use and disclosure of PHI for purposes of determining your compliance with the Security and Privacy Rule, subject to any applicable legal privileges.

For purposes of this agreement, the term "Security and Privacy Rule" refers to the final rules published to implement the Administrative Simplification provisions of the HIPAA. The terms "Protected Health Information" has the same meaning as defined in the Security and Privacy Rule.

At the conclusion or termination of this engagement, any PHI retained by us will be subject to the same safeguards as for active engagements.

### **Engagement Fees and Timing**

Assistance to be supplied by your personnel, including the preparation of schedules and analyses of accounts, is described in a separate attachment. Timely completion of this work will facilitate the completion of our audits. We expect to begin the July 31, 2025 audit in August 2025 and estimate our completion date to be in September 2025.

Our fees for these services, will be as follows for each of the three years 2025 - 2027:

<u>Year</u>	<u>Fees</u>
July 31, 2025	\$7,000
July 31, 2026	\$7,200
July 31, 2027	\$7,400

The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audits. If there are inaccuracies or delays in you providing material, or if we experience other assistance difficulties that add a significant amount of time to our work, our fees will increase. If these circumstances occur, we will promptly notify you to discuss alternative solutions and the impact on our fees. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

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If future events (i.e., significant change in key accounting personnel, major construction or renovation projects, changing of data processing systems, major debt issues, significant changes in financial reporting mandated by the accounting or healthcare industry, significant changes mandated by the Federal or state governments related to Medicare and Medicaid cost reporting) change the professional time required to perform the audits, our normal fees for addressing the issues that arise related to the above-mentioned future events will be billed in addition to the quoted fee.

A finance charge will be added to all accounts not paid within 30 days. The finance charge will be computed by a periodic rate of 1½ percent per month which is an annual percentage rate of 18 percent applied to the balance over 30 days old after deducting current payments and/or credits appearing on the statement. Payments, credits or charges, received after the statement date, which is the closing date of the billing cycle, will appear on the next statement.

Either of us may suspend or terminate these services at any time. In the event our work is suspended or terminated, you agree we will not be responsible for any consequences to you. Both of us must agree, in writing, to any future modifications or extensions. If services are terminated, you agree to pay us for time expended to date. In addition, you will be billed travel costs and fees for services from other professionals, if any, as well as administrative fees to cover items such as copies, postage and other delivery charges, supplies, technology-related costs such as computer processing, software licensing, research and library databases and similar expense items.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our hourly rates for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

### **Limitation of Liability**

Draffin & Tucker, LLP is a registered limited liability partnership under Georgia law. Under applicable standards, partners of Draffin & Tucker, LLP have the same responsibilities as do partners in a general accounting and consulting partnership with respect to conformance by themselves and other professionals in Draffin & Tucker, LLP with their professional and ethical obligations. However, unlike the partners in a general partnership, the partners in a registered limited liability partnership do not have individual civil liability, directly or indirectly, including by way of indemnification, contribution, assessment or otherwise, for any debts, obligations or liabilities of or chargeable to the registered limited liability partnership or each other, whether arising in tort, contract or otherwise.

Mr. Glenn Singfield, Chairman  
Hospital Authority of Albany-Dougherty  
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August 14, 2025

Any litigation arising out of this engagement, except actions by us to enforce payment of our professional invoices, must be filed within one year from the completion of the engagement, notwithstanding any statutory provision to the contrary. In no event shall Draffin & Tucker, LLP (or any of its personnel) be liable to the Authority, whether a claim be in tort, contract, or otherwise, for any consequential, indirect, lost profit or similar damages relating to Draffin & Tucker, LLP's services provided under this engagement letter, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Draffin & Tucker, LLP relating to such services.

Any dispute (other than our efforts to collect an outstanding invoice) that may arise regarding the meaning, performance or enforcement of this engagement or any prior engagement that we have performed for you, will, prior to resorting to litigation, be submitted to mediation, and the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. Any mediation initiated as a result of this engagement shall be administered within the city of Atlanta, Georgia, by JAMS, according to its mediation rules. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding (other than professional fees incurred by each party) shall be shared equally by the participating parties.

In the event that we become obligated to pay any judgment or similar award, agree to pay any amount in settlement, and/or incur any costs as a result of any inaccurate or incomplete information that you provide to us during the course of this engagement, you agree to indemnify us, defend us, and hold us harmless against such obligation, agreements, and/or costs.

#### **Other Engagement Matters**

We will, at our discretion or upon your request, deliver financial or other confidential information to you electronically via email or other mechanism. You recognize and accept the risk involved, particularly in email delivery as the Internet is not necessarily a secure medium of communication as messages can be intercepted and read by those determined to do so.

You agree you will not modify these documents for internal use or for distribution to third parties. You also understand that we may on occasion send you documents marked as draft and understand that those are for your review purposes only, should not be distributed in any way and should be destroyed as soon as possible.

You are responsible to notify us in advance of your intent to reproduce and publish the financial statements and our report for any reason, in whole or in part, and to give us the opportunity to review any printed material containing our report before issuance. Such notification does not constitute an acknowledgement on our part of any third party's intent to rely on the financial statements. With regard to financial statements published electronically on your internet

Mr. Glenn Singfield, Chairman  
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August 14, 2025

website, you understand that electronic sites are a means to reproduce and distribute information. We are not required to read the information contained in your sites, or to consider the consistency of other information in the electronic site with the original document.

To ensure that Draffin & Tucker, LLP's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

In consideration of the mutual agreements set forth in this paragraph, the Authority and Draffin & Tucker, LLP (referred to collectively as the "Parties" and individually as a "Party") agree that during the term of this engagement, and for a period of twenty-four (24) months immediately following the completion of the work and/or the termination of this engagement, neither Party shall, directly or indirectly, solicit, hire, employ (including as a consultant) and/or contract for services with any person employed by the other Party who had any material involvement in the work performed under this engagement. To the extent an employee materially involved with the work performed under this engagement ceases for any reason to be employed by a Party prior to the expiration of this engagement, the other Party (i.e., Party that was not the former employer) agrees not to hire said employee within twenty-four (24) months of his/her last day of employment with the former employer Party.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, management, the employees, or agents may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about the Authority with these service providers, but remain committed to maintaining the confidentiality and security of the information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of the Authority's personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of the Authority's information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of the confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of the confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Mr. Glenn Singfield, Chairman  
Hospital Authority of Albany-Dougherty  
County, Georgia  
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The audit documentation for these engagements is the property of Draffin & Tucker, LLP and constitutes confidential information. To the extent we accumulate any of your original records during the engagement, those documents will be returned to you promptly upon completion of the engagement. However, we may be requested to make certain audit documentation available to other third parties pursuant to authority given to it by law or regulation. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Draffin & Tucker, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to other third parties. This agreement does not waive the confidentiality of information acquired in the course of our examination and we will not disclose any such information to a third-party without specific authority or unless there is a legal or professional duty to disclose.

It is our policy to retain engagement documentation for a sufficient period of time to meet the needs of the Firm, professional standards, and laws and regulations, after which time we will commence the process of destroying the contents of our engagement files. The engagement file is our property, and we will provide copies of documents at our discretion and be compensated for any time and costs associated with the effort.

We are not hosts for any client information. You are expected to retain all financial and non-financial information to include anything you upload to a portal and are responsible for downloading and retaining anything we upload in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. You are expected to maintain control over your accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or back-up services for any of your data or records. Giving us access to your accounting system does not make us hosts of information contained within.

This engagement letter is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

Mr. Glenn Singfield, Chairman  
Hospital Authority of Albany-Dougherty  
County, Georgia  
c/o Drew, Eckl, Farnham, LLP  
Page Eleven

August 14, 2025

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

DRAFFIN & TUCKER, LLP



Partner: Stephen D. Harrell, CPA

APPROVED:

Officer Signature: Glenn Singfield

By: Glenn Singfield, Chair

Date: 8/21/25



HOSPITAL AUTHORITY MEETING  
AUGUST 21, 2025

Deborah Angerami, CEO  
Phoebe Putney Memorial Hospital

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## Great Catch! Red Coat to the Rescue



Terry Carter

**Situation:** A Red Coat intervened to save a child from being hit by a vehicle at the busy Tower entrance.

**Background:** A patient/visitor and two children were walking towards the Tower entrance from the corner of the parking lot. As they were walking towards the entrance, one of the children started running towards the entrance and away from his adult.

**Assessment:** Red Coat Terry Carter, under the canopy directing traffic, quickly responded to stop the car closest to the child and reunite the child with the adult.

**Recommendation:** Great catch Terry! Thank you for helping our patients access their care every day, and for your keen awareness in a very congested area to keep our visitors safe.

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## National Hospice Recognition

Phoebe Hospice earned the 2025 Hospice CAHPS Honors Elite Award, placing us among the top-performing programs nationwide. This reflects excellence across all quality measures and the compassionate care provided by our team.



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## Phoebe Hosts State House Study Committee on Cancer Care Access

On June 4<sup>th</sup>, a session of the Georgia House Study Commission on Cancer Care Access, hosted by Phoebe Putney, listened to concerns surrounding rural care – including hospital closures, transportation, high uninsured resident rates and the importance of early cancer screening.



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## Nurse Residency Graduation

Congratulations to Cohort 18! We recognized 38 new nurses, who have officially completed the Nurse Residency Program. Their ceremony highlighted their growth, resilience, and readiness to serve.



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## Pharmacy Residency Milestones

We celebrated the completion of Post Graduate Year 1 for four pharmacy residents and recognized Alisa Pendleton as Preceptor of the Year for her outstanding mentorship and dedication to the residency program.



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## Agenda

- Improvements Over Time
  - Patient Satisfaction
  - Growth
    - Trauma
    - Transfer Center
    - Emergency Room
    - Diagnostic Imaging
- What's Next?

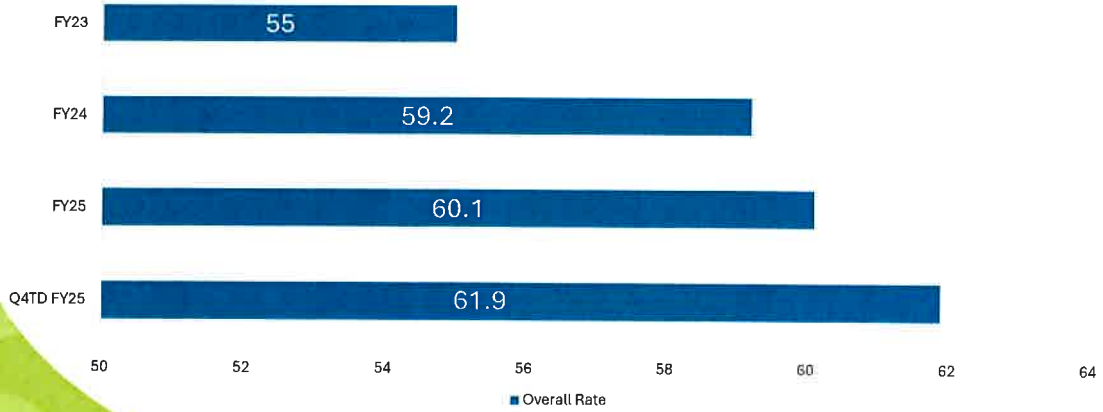
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Superior Service

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# Hospital Inpatient Overall Rate Top Box Score

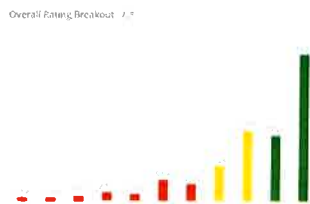


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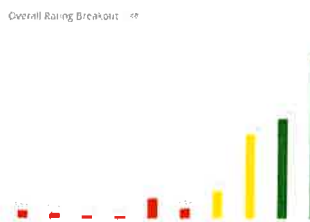
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## Overall Rating- FY Comparison



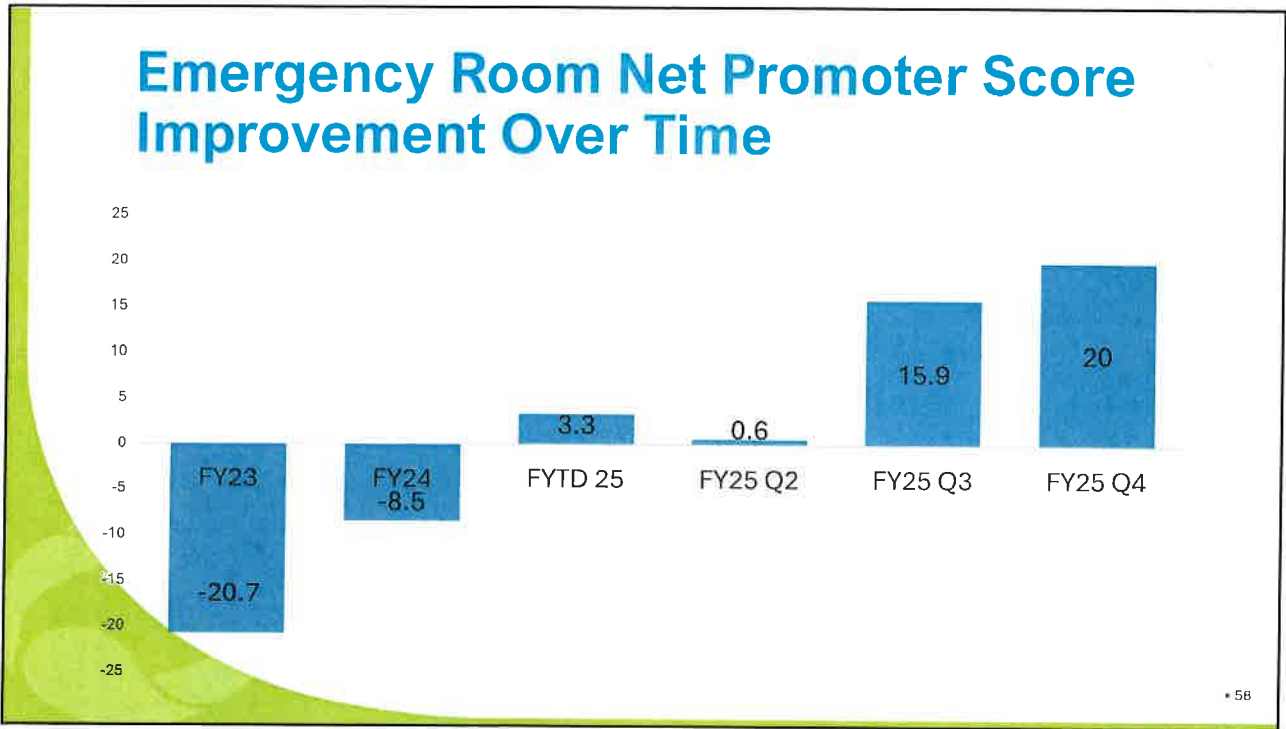
May, June & July 2024



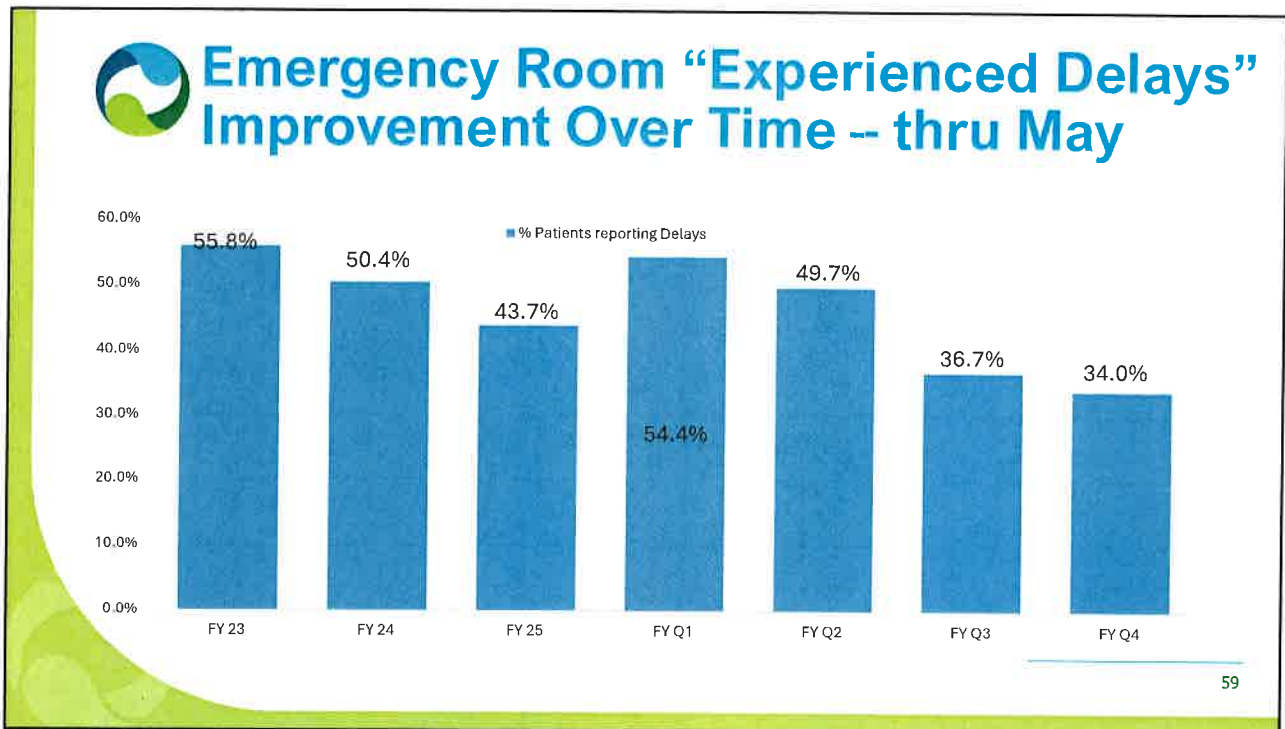
FY25 Goal 64.3  
May, June & July 2025

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## Trauma Update

**February 2025 State Designation Survey Complete**

**August 3-4, 2026 American College of Surgeons Verification Survey**  
(Data Collection 5/1/2025-04/30/2026)

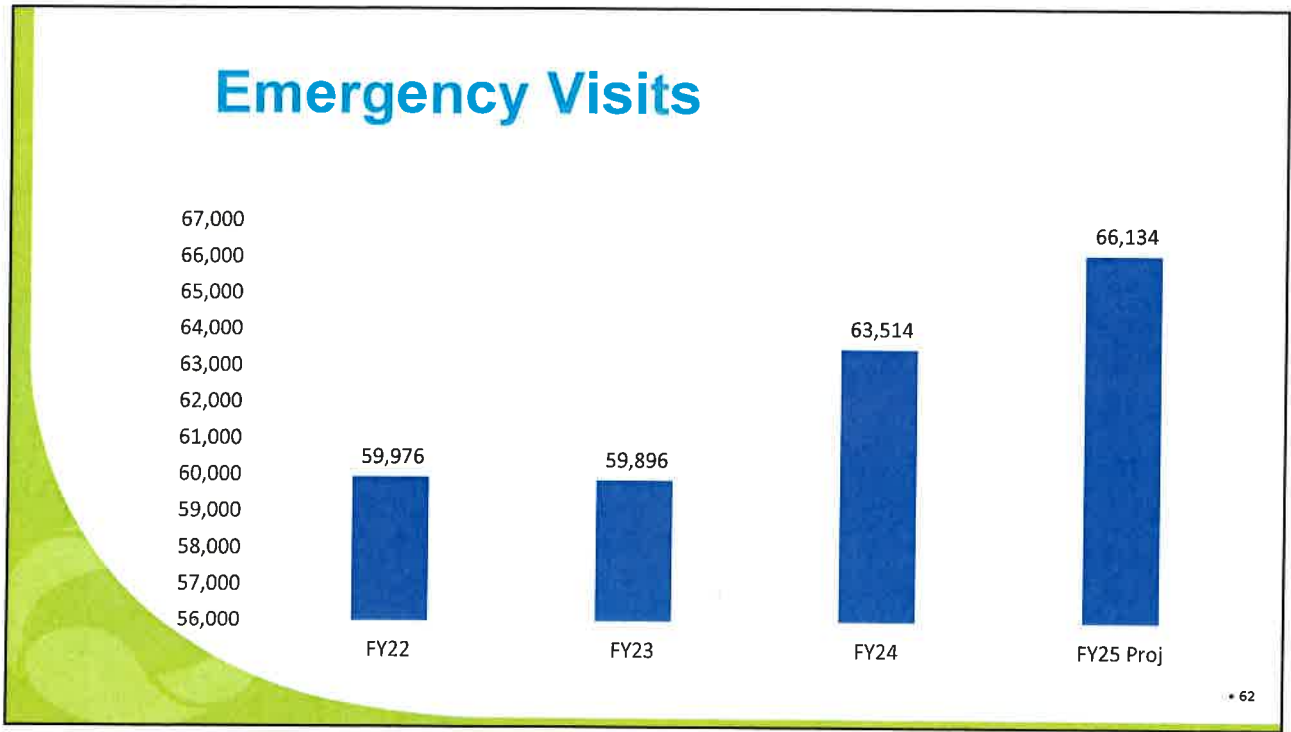
### # of Trauma Activations

Month	# of Trauma Activations
Aug-24	69
Sep-24	51
Oct-24	61
Nov-24	66
Dec-24	51
Jan-25	64
Feb-25	59
Mar-25	92
Apr-25	82

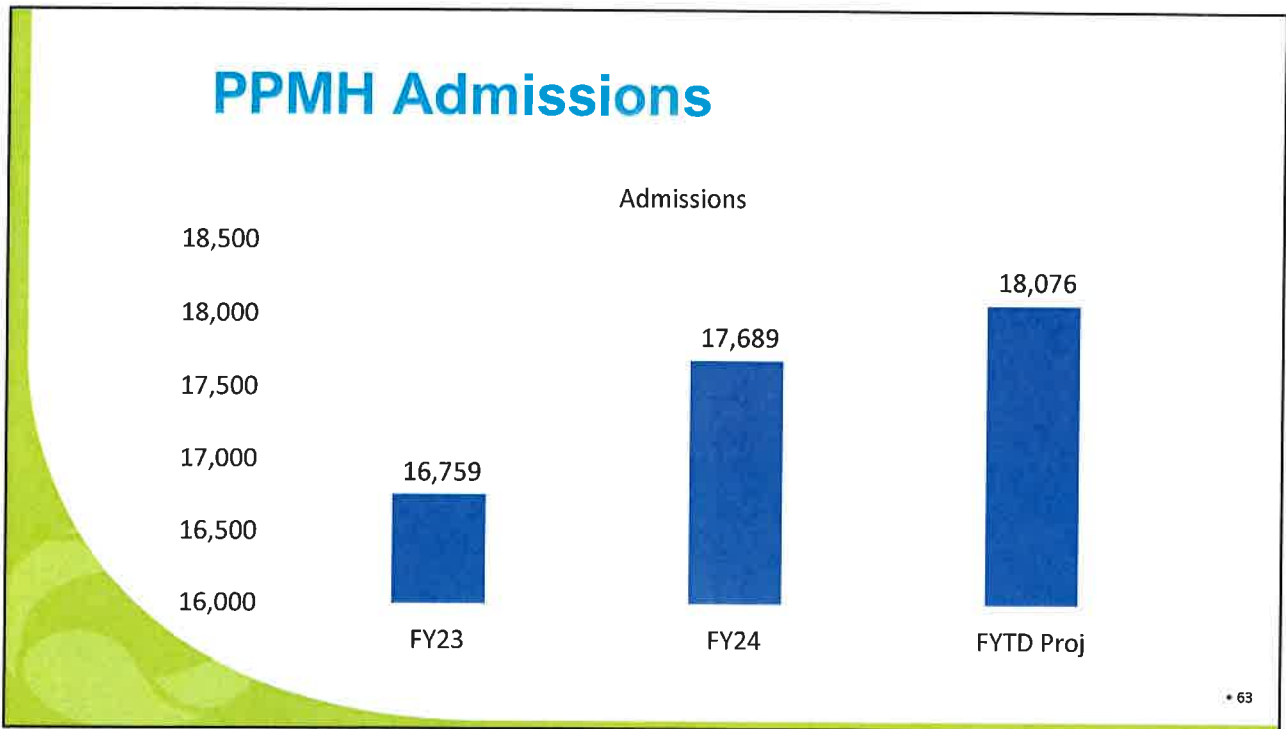
Our commitment to our community to become a trauma center expands outside of the hospital to serve our community and the entire region.

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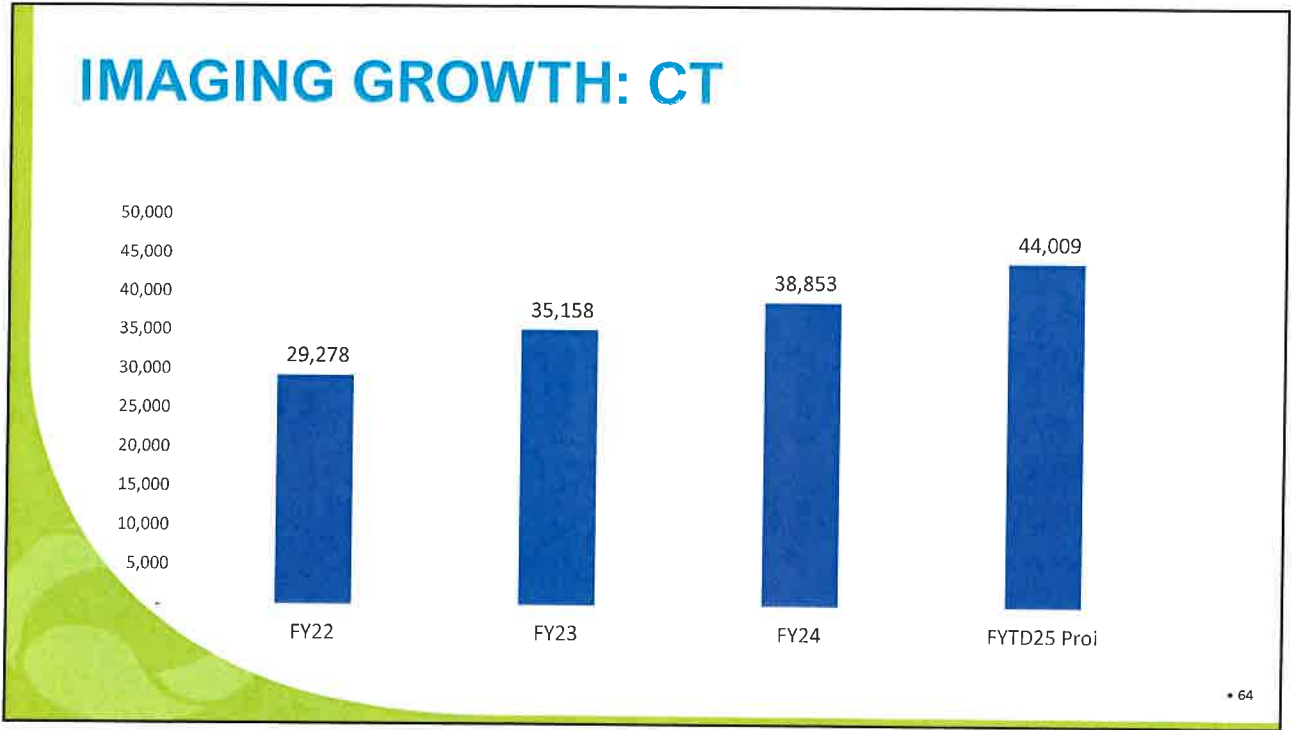
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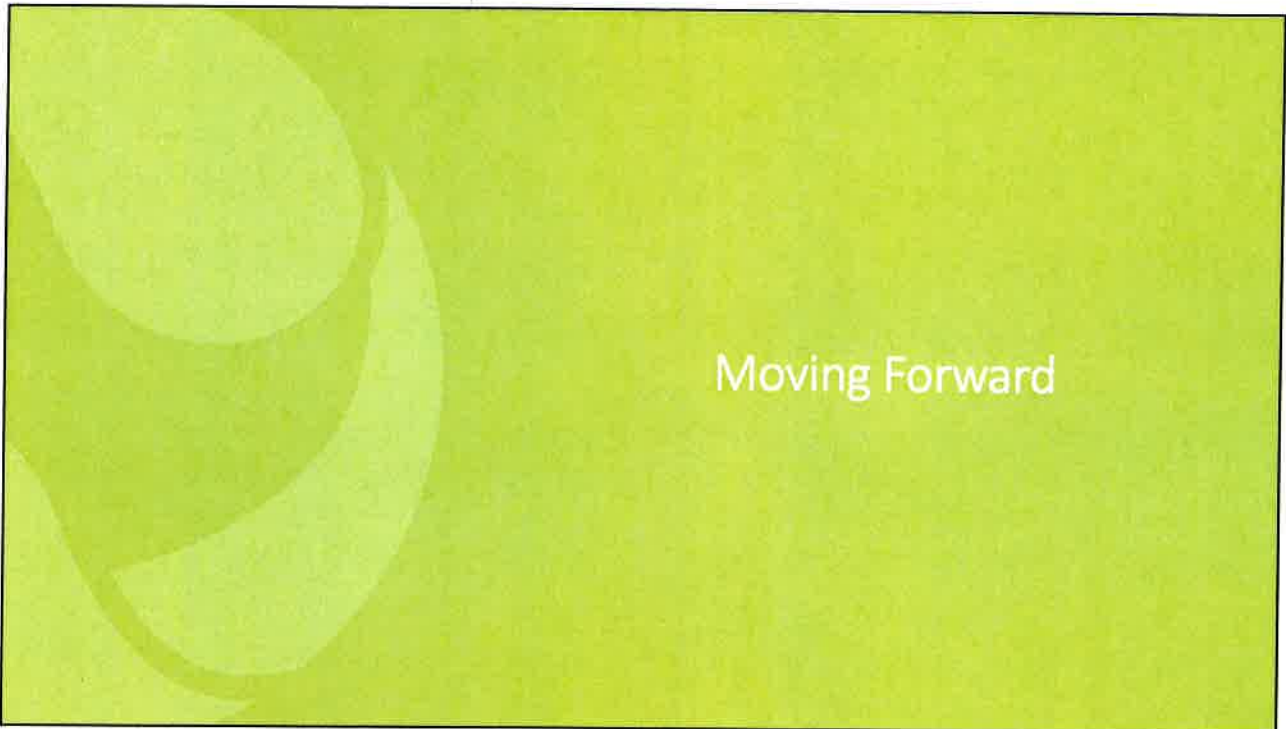
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## What's Next for PPMH

- Becoming a Destination Location for care in Beyond SW Georgia
- Growing and Retaining our Workforce
- Developing & Promoting our Leaders
  - Internal Promotion vs. External Hires
- Achieving top quartile, then top decile performance in Quality, Safety & Satisfaction
- Investing in new technologies, service lines and programs
- Facility renovation (subject to impact of government cuts)
  - Cafeteria
  - Labor and Delivery
  - Surgical and Procedural Waiting Areas
  - Identifying a plan for annual nursing unit renovation

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Questions?

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# HRO Strategy Update

Open Session Meeting

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## The Why

The highest quality and reliable care are foundational to our PPHS mission "to empower every member of the Phoebe Family to safeguard the health of our communities. . . dedicated to improving the quality of their patients' lives"

*"To succeed at achieving the PPHS vision To Make Every Life We Touch Better", we "must address the need to create sustainable cultures of safety throughout a healthcare system full of daunting challenges."<sup>1</sup>*

**Challenges:**

competing priorities, financial unknowns, leadership turnover, resourcing, education/competence, engagement/focus

*"Whole system quality comprises integrated quality planning, quality control, and quality improvement activities that inform an organization-wide, interlinked, and customer-centric strategic approach to quality."<sup>2</sup>*

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## The What

- Transform the **Quality Program into a system model** including aligned roles/responsibilities, standardized best practices and reporting, shared accountabilities and learnings.
- Prioritize safe, high-quality and reliable care with zero preventable harm; **ensure strategic alignment** vertically from the board to the front-line and horizontally across areas of service.
- Build **leadership and governing body quality competence, championship, and support** for quality and patient safety as our priority.
- Mature as a **High Reliability Organization (HRO)**; transitions the organization to a learning and *improve daily* culture; learns from and scales best practices across the system.
- Effectively use **data to identify opportunity and drive improvement**.

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## The How (not exhaustive)

### Quality Program into a system model

- Centralized under CQO; recruitment of key system and hospital leadership
- Creation of a system quality program strategy/plan
- Clarity on where quality happens, economies of scale, standardized roles/accountabilities

### Ensure strategic alignment

- Internal and external bodies, vertical/horizontal shared priorities, FY26 goals
- Expand *hospital* projects to *system* projects i.e. stroke, sepsis, readmissions

### Leadership and governing body quality competence and engagement

- Quality/safety is everyone's job
- Mature program reporting to boards, councils, etc.

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## The How (cont.)

### High Reliability Organization (HRO)

- Culture of justness, safety, and transparency
- Growth as a learning organization; training and competency accountability
- Standard work
- Consistently accountable to our patients and our accred./regulatory obligations

### Use data to identify opportunity and drive improvement.

- Data-driven improvement, proactive and reactive
- Effective data governance
- Standardized reporting

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## The How (cont.)

### High Reliability Organization (HRO)

- Culture of justness, safety, and transparency
- Growth as a learning organization; training and competency accountability
- Standard work
- Consistently accountable to our patients and our accred./regulatory obligations


### Use data to identify opportunity and drive improvement.

- Data-driven improvement, proactive and reactive
- Effective data governance
- Standardized reporting

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## Quality Program System Model



**Right People**

Governance and infrastructure; adequate resourcing; clear role responsibility; vertical and horizontal alignment; trained & competent; interactional/front office vs. transactional & back office

**Right Work**

Proponents of change; aligned priorities and a program plan; standard work/data; culture of learning


**Right Way**

Proactive; tools to succeed; data driven improvement; culture of trust/transparency; quality + operational partnership

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## Let's DO Quality



Quality Improvement

"Quality department staff spend less than 30 percent of their time on reducing defects and variation in key processes, and on direct performance improvement work; instead, most of their time is dedicated to data collection and compliance activities."<sup>72</sup>

- Role model and facilitate HRO
- Implement annual Quality Assessment & Performance Improvement (QAPI) Plan / Dept. PI Project support
- Lead/facilitate quality committees, task forces
- Report/track CMS core measures and Value Based Purchasing (VBP)
- Report/track internal quality indicators
- Report/track external performance i.e. Leapfrog, CMS Stars, TEAMS, etc.
- Report/track vendor/contract performance
- Report/track registries, accreditation certifications
- Use data to identify trends and facilitate change
- Support to Peer Review; OPPE; FPPE
- Standardize best practices including visual management techniques and daily management systems.
- Expert in continuous improvement; role model and teach. Develop tools/models.

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## Let's Achieve Zero Harm



"As an industry, healthcare has taken steps in improving quality and patient safety; however, these small-scale, incremental improvements are not enough. . .requires a focus on safety not just as a key improvement initiative but as a core value that is fully embedded throughout our organizations and our industry." <sup>1</sup>

- Role model and facilitate HRO
- Support safety huddles
- Perform root cause analysis, apparent cause analysis, and other safety improvement projects to mitigate/prevent errors and system breakdowns.
- Lead/facilitate patient safety committees, task forces
- Promote a culture of trust; models a non-punitive approach to errors and fosters open communication among all disciplines.
- Report/track safety events including CMS Pt. Safety Indicators (PSIs); serve as local RL Datix(event system) Administrator
- Perform Failure Mode and Effects Analysis (FMEA) and Proactive Risk Assessments (PRAs)
- Standardize best practices including visual management techniques and daily management systems.
- Expert in continuous improvement; role model and teach. Develop tools/models

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## Let's Be Compliant



"Accreditation isn't just a survey—it's a mirror. It reflects how deeply safety, quality, and accountability are embedded in the culture of a hospital. True readiness means every team member is equipped to deliver their best care, every day."

- Role model and facilitate HRO
- Maintain continuous survey readiness (state and accreditation); organize/lead mock surveys
- Interpret and communicate accred. and regulatory standards; translate complex standards into actionable guidance; stay current on evolving standards/trends
- Lead or support accreditation/regulatory committees/task forces
- Coordinate survey activities; prepare documentation, lead the site visits
- Monitor compliance; conduct internal audits and tracers to identify gaps in compliance and track corrective actions.
- Develop policies and procedures; ensure hospital policies align with CMS Conditions of Participation (CoP), state regulations, and accreditor standards
- Educate staff; provide training and resources to staff on regulatory requirements, survey readiness, and best practices
- Manage corrective action plans to address deficiencies or findings from surveys or audits
- Collaborate with legal, risk management, infection control, nursing, and medical staff to ensure integrated compliance efforts

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## Let's Reduce Infection *and* Costs



A robust infection prevention program isn't just about meeting standards—it's about protecting lives, preserving trust, and embodying the very heart of patient-centered care.

- Role model and facilitate HRO
- Conduct surveillance; monitor healthcare-associated infections (HAIs) and identify trends
- Investigate infections; analyze suspected outbreaks and implement containment strategies
- Report communicable diseases; ensure timely reporting to public health authorities
- Perform risk assessments and update the infection prevention plan accordingly
- Audit compliance; track hand hygiene audits, PPE usage checks, and environmental cleaning reviews.
- Educate staff on infection prevention protocols
- Promote best practices; share CDC guidelines on preventing device-associated infections, surgical site infections, etc.
- Develop and update policies to ensure they reflect current evidence-based guidelines and regulatory requirements.
- Lead infection control committees and task forces
- Analyze infection data; use surveillance software to track infection rates and identify areas for improvement.
- Benchmark/compare infection rates to national standards (e.g., NHSN benchmarks) and set goals for improvement

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## The *Real/Why*

### Patient Story/Good Catch:

While visiting a patient, a visitor experienced a fall. Nurses promptly responded. Upon assessing the visitor for harm, they recognized possible signs of a stroke including facial droop. The visitor was immediately taken to the PPMH emergency department for immediate evaluation and care.

The visitor (now patient) received a cat scan and tele-neurology consult which revealed a large vessel occlusion (LVO) in the brain. The patient received Tissue Plasminogen Activator (tPA) and was transferred to a higher level of care facility that can provide care for a LVO. Upon arrival to the transferred hospital, thanks to the appropriate and immediate care with tPA, the clot had dissolved, and no further immediate care was required.

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## References

<sup>1</sup> *Leading a Culture of Safety: A Blueprint for Success*. American College of Healthcare Executives; Lucian Leape Institute; 2017 (Available at [Blueprint | Leading for Safety | American College of Healthcare Executives \(ache.org\)](#))

<sup>2</sup> Sampath B, Rakover J, Baldoza K, Mate K, Lenoci-Edwards J, Barker P. *Whole System Quality: A Unified Approach to Building Responsive, Resilient Health Care Systems*. IHI White Paper. Boston: Institute for Healthcare Improvement; 2021. (Available at [www.ihl.org](http://www.ihl.org))

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Questions?

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