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POLICY

This policy applies to The Johns Hopkins Health System Corp. (JHHS) and the following affiliated entities: The Johns Hopkins Hospital (JHH), Johns Hopkins Bayview Medical Center (JHBMC), Howard County General Hospital (HCGH), Johns Hopkins Community Physicians (JHCP), Johns Hopkins Medical Services Corporation (JHMSC), Johns Hopkins Medicine International (JHMI), Ophthalmology Associates (OA), Johns Hopkins Employer Health Programs (EHP), Johns Hopkins Medical Management Corporation (JHMMC), Priority Partners (PP), Johns Hopkins Pharmaquip, Inc. (JHPQ), Johns Hopkins Home Health Services, Inc. (JHHHS), Johns Hopkins Pediatrics Home, Inc. (JHPAHI), Johns Hopkins HealthCare (JHHC), Johns Hopkins Home Care Group (JHHCG), Suburban Health Center (SHC), Broadway Acquisition and Development, and HCGH OB/GYN Associates Series, LLC (HCGH OBGYN).


Purpose

The purpose of this policy is to establish proper controls and procedures related to the distribution of financial and statistical information to parties external to JHHS and its affiliates.

Definitions

Financial and Statistical Information:	Any information which has not been externally published regarding the results of operations and/or the financial position of JHHS and its affiliates, and departments or cost centers within these affiliates.
External Parties:	Any party external to JHHS and its affiliates including but not limited to regulatory bodies, underwriters, bond holders, vendors and the media.
Interested Party:	A party external to JHHS and its affiliates to which JHHS or its affiliates has an obligation to provide financial information to meet contractual or regulatory requirements (examples: Health Services Cost Review Commission [HSCRC], Maryland Health and Higher Education Facilities Authority, bond holders).
Disinterested Party:	A party external to JHHS and its affiliates to which JHHS or its affiliates have no contractual or regulatory requirement to provide financial information (e.g., vendors with no contractual agreement to receive information).

JHHS and its affiliates frequently enter into agreements with external parties (lending arrangements, agreements with third party payors, agreements with regulators, etc.) that require the periodic reporting of various financial and /or statistical information. Requests for financial and/or statistical information are also made of JHHS and its affiliates from time to time by other external parties. It is in the best interest of JHHS and its affiliates to ensure that the dissemination of financial and/or statistical information which may be competitor sensitive and/or proprietary is controlled through preparation by the JHHS Finance Department and through appropriate levels of authorization.

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Financial information is to be prepared for release to external parties by the Finance Departments of JHHS or its affiliates. Statistical and budget information is to be prepared by appropriate budget and revenue personnel. These departments will consult with the Corporate Legal Department on potential legal issues relating to the release of information. Requests for release of financial information by taxing authorities will be coordinated through the JHHS Director of Tax Compliance.

The JHHS Corporate Controller and affiliate CFO's will be responsible for ensuring that authorization levels at each affiliate are maintained in accordance with the following matrix. Each "X" indicates the lowest level of management which may authorize dissemination of the indicated information. The affiliates' CFO's and VP of Finance/CFO and Treasurer, JHHS may also authorize dissemination of the information.

Information Requested:	Director of Accounting - Affiliate Level	Affiliate Director of Budget & Revenue	JHHS Corporate Controller	Affiliate CFO or Assistant Treasurer, JHHS	VP of Finance/CFO and Treasurer, JHHS
Information regarding pricing of services (exclusive of patient inquiries)				X ¹	X ²
Forecasts				X ¹	X ²
Financial and/or Statistical Information @ Departmental Level		X ³	X		
Statistical Information		X ³	X		
Interim Operating results versus Budget: Interested Parties Disinterested Parties	X		X		
Monthly or Annual Financial and Statistical Filing w/HSCRC		X			
Interim Operating results versus Budget (actual only): Interested Parties Disinterested Parties	X		X		
Audited Financial Statements:	X		X		
Other Financial Information/Press Releases:		X ³	X		

Determination of the appropriate level of authorization for requests for financial information other than the examples listed above will be made by the JHHS Corporate Controller as advised by the Corporate Legal Department. Any questions regarding the release of financial information (including information not listed above) should be directed to the JHHS Corporate Controller.

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- 1 Authorization of release of information by applicable Affiliate CFO or Assistant Treasurer, JHHS
 - 2 Authorization of release of information at JHHS level by JHHS VP of Finance/CFO and Treasurer.
 - 3 Review of information by applicable affiliate Director of Budget and Revenue.

 <p>JOHNS HOPKINS M E D I C I N E JOHNS HOPKINS HEALTH SYSTEM</p>	The Johns Hopkins Health System Policy & Procedure	<i>Policy Number</i>	FIN047
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RESPONSIBILITIES

VP of Finance/CFO and Treasurer, JHHS, Affiliate CFO, JHHS Assistant Treasurer	Authorize the release of financial and statistical information to external parties in accordance with this policy.
JHHS Corporate Controller and affiliate CFO's	Authorize release of financial information to external parties in accordance with the above matrix.
Corporate Legal Department	Determine the required level of authorization of the release of financial information not listed in the matrix found in this policy.
Affiliate Director of Accounting, Affiliate Director of Budget and Revenue	Review requests for financial information for legal issues as required.
Finance Dept. Management	Authorize release of financial information to external parties in accordance with this policy.
Director of Tax Compliance, JHHS	Coordinate and prepare with the JHHS Finance Department the release of financial information to taxing authorities.
All Personnel	Request the preparation of financial and statistical information for external release through direct communication with appropriate affiliate Director of Accounting, affiliate Director of Budget and Revenue, JHHS Controller, affiliate CFO, JHHS Assistant Treasurer or VP of Finance/CFO and Treasurer, JHHS.

SPONSOR

Vice President of Finance/CFO and Treasurer, JHHS

CYCLE REVIEW

Three (3) years

APPROVAL

President, JHHS

Date