	The Johns Hopkins Health System Policy & Procedure	<i>Policy Number</i>	FIN079	
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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. (JHPAH), 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 (1) to provide for sufficient review and approval of the Annual Operating Plan (AOP) by senior management and governing bodies (i.e., affiliate Boards of Trustees, JHHS Board of Trustees); (2) to ensure completion of all required elements of the Annual Operating Plan within the appropriate timeframe.

Each affiliate's Annual Operating Plan must be completed under the following review and approval process:

1. Initial review and approval will be completed by Senior Management at each affiliate in compliance with JHHS AOP Guidelines.
2. The President and Chief Executive Officer, and the Executive Vice President/Chief Operating Officer of JHHS will approve and recommend presentation to the JHHS Board of Trustees.
3. The Trustees of each separate affiliate will review and approve capital and operating budgets included in the Annual Operating Plans.
4. The Board of Trustees of JHHS and JH Medicine will complete final review and approval of all affiliate Annual Operating Plans.


It is imperative that the following responsible affiliate representatives participate in the Annual Operating Plan review and approval process:

<u>Affiliate</u>	<u>Representatives</u>
JHH	Management Committee
JHBMC	Senior Management
HCGH	Senior Management
All Others	Senior Management

RESPONSIBILITIES

Vice President of Finance/Chief Financial Officer and Treasurer, JHHS

Ensure that the affiliate annual Operating Plan is prepared in accordance with JHHS AOP Guidelines.
Ensure that each affiliate Annual Operating Plan is prepared in conjunction with JHHS Finance Policy No. FIN080 – Coordination of JHHS Affiliate Budget Calendars.

 JOHNS HOPKINS MEDICINE JOHNS HOPKINS HEALTH SYSTEM	The Johns Hopkins Health System Policy & Procedure		<i>Policy Number</i>	FIN079
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REFERENCE

JHHS Finance Policies and Procedures Manual.

Policy No. FIN080 - Coordination of JHHS Affiliate Budget Calendars

SPONSOR

Vice President of Finance/Chief Financial Officer and Treasurer, JHHS

REVIEW CYCLE

Three (3) years

APPROVAL

 President, JHHS

 Date