 JOHNS HOPKINS MEDICINE JOHNS HOPKINS HEALTH SYSTEM	The Johns Hopkins Health System Policy & Procedure		<i>Policy Number</i>	FIN120
			<i>Effective Date</i>	01-01-08
	<i>Subject</i>		<i>Page</i>	1 of 2
	Account Reconciliations		<i>Supersedes</i>	10-01-06

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

This policy standardizes the procedure for performing account reconciliations of the JHHS and its affiliates aforementioned above.

Definition

All accounts within the entities' respective trial balance must have a corresponding reconciliation between the general ledger (GL) and the appropriate supporting documents (i.e. bank statements, systems reports, amortization schedules, etc.).

PROCEDURES

Each accountant (preparer) must submit their reconciliations in accordance with their reporting director's (reviewer) scheduling guidelines at least quarterly. The reconciling documents must be signed-off on and dated month by the preparer. The appropriate reviewer will then sign-off and date the documents and note any issues or questions they have for the preparer. It is the preparer's responsibility to research and address all questions regarding reconciling items raised by the reviewer, prior to the subsequent fiscal month. Should the reconciling item involve another affiliate, then the preparer must work together with the other corresponding accountant(s) to resolve accordingly.

RESPONSIBILITIES

It is the responsibility of management (directors) within their respective companies to ensure adherence to the procedures identified above.

SPONSOR

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


REVIEW CYCLE

Three (3) years

APPROVAL

 President, JHHS

 Date

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	Account Reconciliations	<i>Page</i>	2 of 2
		<i>Supersedes</i>	10-01-06

JHH	James Clauter
Women's Board	James Clauter
Parking	Laura Diltz
JHHCG Group PEDS HHS PQ	Laura Diltz
JHCP	Laura Diltz
JHMSC	Renee Harbaugh
JHBMC JHBG JHGC JHBSP	Eric Turnbaugh
HCGH	Steve Levickas
HCGH OB/GYN	Steve Levickas
HSI	Kelley Phillips
JHEMS	Kelley Phillips
JHHS – 450	Kelley Phillips
JHBAD	Kelley Phillips
JHMMC Intrastaff Greenspring	Kelley Phillips
SHC	Kelley Phillips
OA	Kelley Phillips
JHHC	Renee Harbaugh
PP	Renee Harbaugh
JHEHP	Renee Harbaugh
URN	Renee Harbaugh
ESRP	Renee Harbaugh
JHI	Kelley Phillips
Medbiquitous	Kelley Phillips