Constantino, Mike

From: Kara Friedman [KFriedman@Polsinelli.com]
Sent: Monday, October 03, 2016 3:15 PM
To: Constantino, Mike
Subject: [External] FW: Hinsdale surgical center

For the file. I hope this is helpful. I can put you in touch directly with John Croy at RSM if you need something else.

From: Croy, John M [mailto:John.Croy@rsmus.com]
Sent: Monday, October 03, 2016 1:57 PM
To: Kara Friedman
Cc: Bill Garrison (wgarrison@uspi.com); Potak, Dave
Subject: Hinsdale surgical center

Kara:

The following may provide further clarification regarding the standards we comply with to maintain objectivity and independence of conflicts of interest:

The International Standards for the Professional Practice of Internal Auditing (Standards) includes the Code of Ethics. The Code of Ethics requires the auditor to perform engagements with Integrity, Objectivity, Confidentiality and Competency. The Rules of Conduct 2.1 regarding Objectivity states internal auditors "Shall not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the organization." RSM has established procedures to identify any conflicts of interest pertaining to any party involved in the engagement to ensure objectivity and independence.

The AICPA standards are established under the "Compliance with Standard Rule" of the code (ET sec 1.310 and 2.310.001):

- Client Interest. Serve the client interest by seeking to the objectives established by the understanding with the client while maintaining integrity and objectivity.
- Understanding with client. Established with the client a written or oral understanding of the parties and the nature, scope and limitations of service to be performed and modify the understanding if circumstances require a significant change during the engagement.
- Communication with client. Inform the client of (a) conflicts of interest than may occur pursuant to the "Integrity and Objectivity Rule of the code, (b) significant reservations concerning the scope or benefits of the engagement and (c) significant engagement findings or events.

The principle of objectivity (per ET sec. 0.300.500) imposes the obligation to be impartial, intellectually honest, and free of conflict of interest. Again, RSM has established procedures to identify any conflicts of interest pertaining to any party involved in the engagement to ensure objectivity and independence. Please let me know if you need anything else.

John M. Croy, CPA, CIA, CFE, CCA
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