

**JEFFERY S. BURGH**  
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**COUNTY OF VENTURA,**  
**CALIFORNIA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**FOR THE YEAR ENDED JUNE 30, 2023**

Compiled by:  
Jason McGuire, Deputy Director, Auditor-Controller  
County of Ventura, California

**COUNTY OF VENTURA, CALIFORNIA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**FOR THE YEAR ENDED JUNE 30, 2023**

**I. FINANCIAL STATEMENT FINDINGS**

**Finding 2018-001, Finding 2019-001, Finding 2020-001, Finding 2021-001 and Finding 2022-002**

**System Procedures Related to Patient Accounts and Patient Credits**

**Status of Corrective Action:**

Partially implemented.

**Department's Management Response:**

Management agrees that the Medical System should implement policies and procedures to ensure that patient credit balances adjusted in the manual process are reviewed and approved prior to write-off.

**View of Responsible Officials and Corrective Action:**

Management agrees with the recommendation to review its current policies and procedures and ensure secondary review and approvals of manual credit balance corrections are documented in the patient encounter prior to write-off.

During fiscal year ended June 2021, Patient Financial Services leadership established and strengthened effective controls to correct Cerner's duplicate contractual posting and monitor any potential "fall outs". A program (aka script) is run each day, including weekends, to review the secondary payor electronic postings and correct duplicate posting of contractual allowances. Total credit balances have been reduced more than 70% since June 2018.

Some credit balances may fall outside the program noted above. To ensure secondary review and approval of these credit balance adjustments are performed and documented, management submitted a request to Oracle (Cerner) in September 2023 to pend these credit balance adjustments, after being reviewed and worked by staff, to a worklist for supervisor/management second level review and approval before being released to adjust.

**Name of Responsible Persons:**

Molly Teron, Director Patient Financial Services

**Implementation Date:**

The corrective measures to identify and correct new credit balances have been in place since October 1, 2020.

We anticipate Oracle (Cerner) will be able to provide this enhancement prior to September 30, 2024, allowing Medical System management to pend adjustments and credit reversals for secondary supervisor or manager review before releasing the adjustment.

**COUNTY OF VENTURA, CALIFORNIA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**Finding 2022-001**

**Financial Reporting**

**Status of Corrective Action:**  
Implemented.

**II. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

None identified.