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**COUNTY OF VENTURA,
CALIFORNIA**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2022

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, 2022

I. FINANCIAL STATEMENT FINDINGS

Finding 2018-001, Finding 2019-001, Finding 2020-001, and Finding 2021-001

System Procedures Related to Patient Accounts and Patient Credits

Status of Corrective Action:

Partially implemented.

Department's Management Response:

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

View of Responsible Officials and Corrective Action:

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 any duplicate posting. Total credit balances have been reduced more than 70% since November 2019.

Some credit balances may fall outside the program noted above. To ensure secondary review and approval of these credit balances are performed and documented, management is creating logic in Cerner for encounters with a credit balance to pend for review and route to a worklist for supervisor/management review and approval, after being manually worked by staff. The adjustment or credit reversal would pend in a queue for supervisor/manager approval before being released to adjust. This will ensure there is a second review and staff are documenting the encounter appropriately. This also ensures the credit balance on the encounter matches the overpayment.

Name of Responsible Persons:

Tim Hawkins, HCA – Ambulatory Care Chief Finance Officer, will be responsible for Federally Qualified Healthcare Center (FQHC) Prospective Payment System (PPS) reconciliation reporting requirements, associated balance sheet reserves and receivables.

Ursula Sutherland, HCA Assistant Chief Finance Officer, will be responsible for Medical Center cost reports and associated balance sheet reserves and receivables.

Implementation Date:

September 30, 2022

Finding 2021-002

Third Party Settlements and Reserves

Status of Corrective Action:

Implemented.

COUNTY OF VENTURA, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

Finding 2021-003

Internal Controls Over the Changes of Rates in the Charge Description Master

Status of Corrective Action:
Implemented.

COUNTY OF VENTURA, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

II. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2021-004

Program: Crime Victim Assistance

CFDA No.: 16.575

Federal Grantor: U.S. Department of Justice

Passed-through: California Governor's Office of Emergency Services

Award No. and Year: Various

Compliance Requirements: Subrecipient Monitoring

Type of Finding: Significant Deficiency in Internal Control and Instance of Non-Compliance

Status of Corrective Action:

Implemented.

Finding 2021-005

Program: Airport Improvement Program

CFDA No.: 20.106

Federal Grantor: U.S. Department of Transportation

Award No. and Year: Various

Compliance Requirements: Reporting

Type of Finding: Significant Deficiency in Internal Control

Status of Corrective Action:

Implemented.

Finding 2021-006

Program: WIC Special Supplemental Nutrition Program for Women, Infants, and Children

CFDA No.: 10.557

Federal Grantor: U.S. Department of Agriculture

Passed Through: California Department of Public Health

Award No. and Year: 2020-2021

Compliance Requirements: Procurement and Suspension and Debarment

Type of Finding: Significant Deficiency in Internal Control and Instance of Non-Compliance

Status of Corrective Action:

Implemented.

COUNTY OF VENTURA, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

Finding 2021-007

Program: MediCal Cluster

CFDA No.: 93.778

Federal Grantor: U.S. Department of Health and Human Services

Passed-through: California Department of Health Care Services

Award No. and Year: CFL 20-21

Status of Corrective Action:

Implemented.