



Federal Awards Reports in Accordance
with the Uniform Guidance
June 30, 2020

County of Ventura, California

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Supervisors
County of Ventura, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Ventura, California (County), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 25, 2021. Our report includes a reference to other auditors who audited the financial statements of the Ventura County Public Financing Authority and the Children and Families First Commission of Ventura County, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2020-001 through 2020-003 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Response to Finding

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs and separate corrective action plan. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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Rancho Cucamonga, California
March 25, 2021



Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance; and the Supplemental Schedule of California State Department of Aging Expenditures of Federal and State Awards

To the Board of Supervisors
County of Ventura, California

Report on Compliance for Each Major Federal Program

We have audited the County of Ventura, California's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the Children and Families First Commission of Ventura County, a discretely presented component unit, which received \$126,541 in federal awards which is not included in the schedule during the year ended June 30, 2020. Our audit, described below, did not include the operations of the Children and Families First Commission of Ventura County because they engaged other auditors.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the County's compliance.

Basis for Qualified Opinion on Foster Care – IV-E

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding CFDA 93.658 Foster Care – IV-E as described in finding number 2020-004 for Subrecipient Monitoring. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Qualified Opinion on Foster Care – IV-E

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on CFDA 93.658 Foster Care – IV-E for the year ended June 30, 2020.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2020.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2020-005 and 2020-006. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs and separate corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2020-004 and 2020-005 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2020-006 to be a significant deficiency.

The County's response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and separate corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and the Supplemental Schedule of California State Department of Aging Expenditures of Federal and State Awards

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 25, 2021, which contained unmodified opinions on those financial statements. Our report included a reference to other auditors who audited the financial statements of the Ventura County Public Financing Authority and the Children and Families First Commission of Ventura County, as described in our report on the County's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The Supplemental Schedule of California State Department of Aging Expenditures of Federal and State Awards is presented for purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the Supplemental Schedule of California State Department of Aging Expenditures of Federal and State Awards are fairly stated in all material respects in relation to the financial statements as a whole.

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Rancho Cucamonga, California
July 14, 2021

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

U.S. DEPT/PASS-THROUGH AGENCY/ PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER ^[1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE:				
Passed-through California Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care - Glassy Winged Sharp Shooter (GWSS)	10.025	18-8506-0484-CA	\$ 829,250	\$ -
Plant and Animal Disease, Pest Control, and Animal Care - Sudden Oak Death (SOD)	10.025	AP19PPQF0000C448	342	-
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth (LBAM)	10.025	AP19PPQF0000C448	4,284	-
Total Plant and Animal Disease, Pest Control, and Animal Care			<u>833,876</u>	<u>-</u>
CHILD NUTRITION CLUSTER				
Passed-through California Department of Education:				
School Breakfast Program	10.553	03069-SN-56R	59,809	-
National School Lunch Program	10.555	03069-SN-56R	108,256	-
Total Child Nutrition Cluster			<u>168,065</u>	<u>-</u>
Direct Programs:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	N/A	12,173	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	N/A	5,062	-
Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children			<u>17,235</u>	<u>-</u>
Passed-through California Department of Public Health:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	19-10130	3,214,059	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	18-10130	1,242,342	-
Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children			<u>4,456,401</u>	<u>-</u>
Passed-through California Department of Education:				
Child & Adult Care Food Program	10.558	04324-CACFP-56-GM-IC	6,120	-
Child & Adult Care Food Program	10.558	04324-CACFP-56-GM-IC	11,915	-
Total Child & Adult Care Food Program			<u>18,035</u>	<u>-</u>
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER				
Passed-through California Department of Aging:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
- Supplemental Nutrition Assistance Education Program	10.561	SP-1819-18	27,169	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
- Supplemental Nutrition Assistance Education Program	10.561	SP-1920-18	51,165	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
- CalFresh Expansion	10.561	CF 1920-18	12,847	-
Sub-total			<u>91,181</u>	<u>-</u>
Passed-through California Department of Public Health:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
- The Nutrition Education and Obesity Prevention Program	10.561	16-10161	252,132	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
- The Nutrition Education and Obesity Prevention Program	10.561	19-10350	535,236	-
Sub-total			<u>787,368</u>	<u>-</u>
Passed-through California Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
- Welfare Fraud CalFresh Admin	10.561	CFL 15/16-15, 40	349,118	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
- CalFresh CalWIN	10.561	WCDS 5/21/20	374,736	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
- CalFresh Admin	10.561	CFL 19/20-27	13,324,072	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
- CalFresh Employment & Training	10.561	CFL 19/20-54, 70	76,629	26,793
Sub-total			<u>14,124,555</u>	<u>26,793</u>
Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			<u>15,003,104</u>	<u>26,793</u>
Total Supplemental Nutrition Assistance Program (SNAP) Cluster			<u>15,003,104</u>	<u>26,793</u>
FOREST SERVICE SCHOOLS AND ROADS CLUSTER				
Passed-through State Controller's Office:				
Schools and Roads - Grants to States - Federal Forest Reserve	10.665	9400	44,214	-
Total Forest Service Schools and Roads Cluster			<u>44,214</u>	<u>-</u>
Direct Programs:				
Law Enforcement Agreements - 2019 Controlled Substance Annual Operating & Financial Plan	10.704	15-LE-11051360-030	23,418	-
Watershed Protection and Flood Prevention - Beardsley-Ferro Channel	10.904	NR189104XXXXC001	4,900	-
Total Direct Programs			<u>28,318</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>20,569,248</u>	<u>26,793</u>
U.S. DEPARTMENT OF COMMERCE				
Passed-through Department of Fish and Wildlife:				
Pacific Coast Salmon Recovery Pacific Salmon Treaty Program - Fisheries Restoration Grant - Arrundo Free Wtrshd Project GRA	11.438	P1750901	64,551	-
Total U.S. Department of Commerce			<u>64,551</u>	<u>-</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
CDBG - ENTITLEMENT GRANTS CLUSTER				
Direct Programs:				
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 14	14.218	B-14-UC-06-0507	281,904	281,904
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 15	14.218	B-15-UC-06-0507	111,023	111,023
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 16	14.218	B-16-UC-06-0507	358,695	358,695
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 17	14.218	B-17-UC-06-0507	234,767	234,767
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 18	14.218	B-18-UC-06-0507	139,291	139,291
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 19	14.218	B-19-UC-06-0507	679,883	331,258
Sub-total Direct Programs			<u>1,805,563</u>	<u>1,456,938</u>

[1] N/A - Not Available

See accompanying notes to the Schedule of Expenditures of Federal Awards

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

U.S. DEPT/PASS-THROUGH AGENCY/ PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER ^[1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
Passed-through City of San Buenaventura:				
Community Development Block Grants/Entitlement Grants	14.218	95-6000807	62,000	-
Total Community Development Block Grants/Entitlement Grants			1,867,563	1,456,938
Total CDBG - Entitlement Grants Cluster			1,867,563	1,456,938
Direct Programs:				
Emergency Solutions Grant Program - State 19	14.231	E-19-UC-06-0507	144,182	74,713
Emergency Solutions Grant Program - State 20	14.231	18-ESG-12345	202,577	198,331
Sub-total Direct Programs			346,759	273,044
Passed-through City of Oxnard:				
Emergency Solutions Grant Program - Homeless Emergency Shelter Grant Program (ESG) 18-20	14.231	8409 18-HO	25,036	-
Total Emergency Solutions Grant Program			371,795	273,044
Direct Programs:				
Home Investment Partnerships Program - HOME Grant 16	14.239	M-16-UC-06-0540	48,144	48,144
Home Investment Partnerships Program - HOME Grant 17	14.239	M-17-UC-06-0540	410,834	410,834
Home Investment Partnerships Program - HOME Grant 18	14.239	M-18-UC-06-0540	63,000	63,000
Home Investment Partnerships Program - HOME Grant 19	14.239	M-19-UC-06-0540	59,323	-
Total Home Investment Partnerships Program			581,301	521,978
Passed-through California Department of Public Health:				
Housing Opportunities for Persons with AIDS	14.241	19-10526	368,341	-
Direct Programs:				
Continuum of Care Program - Shelter Plus Care Oxnard/East County	14.267	N/A	70,386	-
Continuum of Care Program - Shelter Plus Care: All Ventura County	14.267	N/A	273,804	-
Continuum of Care Program - Continuum of Care 19-2	14.267	CA1372L9D111703	5,749	5,749
Continuum of Care Program - Continuum of Care 19-3	14.267	CA1227L9D111704	20,641	20,641
Continuum of Care Program - Continuum of Care 19-4	14.267	CA1711L9D111700	3,333	-
Continuum of Care Program - Continuum of Care 20-1	14.267	CA1711L9D111800	103,204	-
Continuum of Care Program - Continuum of Care 20-2	14.267	CA1619L9D111802	133,571	133,571
Continuum of Care Program - Continuum of Care 20-3	14.267	CA1372L9D111804	42,990	42,990
Sub-total Direct Programs			653,678	202,951
Passed-through City of Los Angeles:				
Continuum of Care Program - Choices PSH	14.267	CA1618L9D111802	359,979	-
Continuum of Care Program - Homeless HUD - VCCRHH	14.267	CA1240L9D111805	81,829	-
Continuum of Care Program - HMIS CoC 18-19	14.267	CA0715L9D111710	16,719	-
Continuum of Care Program - HMIS CoC 18-19	14.267	CA0715L9D111811	86,538	-
Continuum of Care Program - HMIS Expansion-CES CoC 18-19	14.267	CA1521L9D111702	38,826	-
Continuum of Care Program - HMIS Expansion-CES CoC 18-19	14.267	CA1521L9D111803	131,269	-
Sub-total			715,160	-
Total Continuum of Care Program			1,368,838	202,951
Total U.S. Department of Housing and Urban Development			4,557,838	2,454,911
U.S. DEPARTMENT OF JUSTICE:				
Direct Programs:				
Domestic Cannabis Eradication Suppression - FY 2019 DEA Domestic Cannabis Eradication Suppression Program	16.U01	2019-55	32,300	-
Domestic Cannabis Eradication Suppression - FY 2020 DEA Domestic Cannabis Eradication Suppression Program	16.U01	2020-51	16,450	-
Sub-total			48,750	-
Services for Trafficking Victims - FY 19 Enhanced Collaborative Model Task Force to Combat Human Trafficking	16.320	N/A	175,719	-
Sub-total Direct Programs			224,469	-
Passed-through California Victim Compensation Board:				
Antiterrorism Emergency Reserve - Antiterrorism and Emergency Assistance Program (AEAP)	16.321	VC-G8007	66,022	-
Passed-through California Governor's Office of Emergency Services:				
Crime Victim Assistance - Victim/Witness Assistance Program	16.575	VW18370560	440,388	-
Crime Victim Assistance - Victim/Witness Assistance Program	16.575	VW19380560	618,370	-
Crime Victim Assistance - Unserved/Underserved (XV)	16.575	XV15010560	116,458	-
Crime Victim Assistance - Unserved/Underserved (XV)	16.575	UV19020560	126,715	-
Crime Victim Assistance - Child Abuse Treatment XT	16.575	XT15010560	91,221	32,530
Crime Victim Assistance - Child Abuse Treatment XT	16.575	AT19020560	119,268	37,778
Crime Victim Assistance - Elder Abuse Program XE	16.575	XE16010560	85,112	-
Crime Victim Assistance - Elder Abuse Program XE	16.575	XE19020560	94,815	-
Crime Victim Assistance - County Victim Services XC Program	16.575	XC16010560	222,089	121,030
Crime Victim Assistance - County Victim Services XC Program	16.575	XC19020560	181,840	96,627
Crime Victim Assistance - Child Advocacy Center Program (KC)	16.575	KC18A20560	199,032	-
Crime Victim Assistance - Child Advocacy Center Program (KC)	16.575	KC18020560	205,568	-
Crime Victim Assistance - Child Advocacy Center Program (KC)	16.575	KC19A30560	78,527	-
Crime Victim Assistance - Child Advocacy Center Program (KC)	16.575	KC19030560	88,298	-
Crime Victim Assistance - Family Justice Center Program	16.575	FJ18010560	249,455	-
Crime Victim Assistance - Transitional Housing	16.575	XH1800560	129,100	-
Sub-total			89,786	-
Total Crime Victim Assistance			3,136,042	287,965
			3,136,042	287,965

[1] N/A - Not Available

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

U.S. DEPT/PASS-THROUGH AGENCY/ PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER ^[1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
Direct Programs:				
State Criminal Alien Assistance Program	16.606	N/A	1,856,824	-
Bulletproof Vest Partnership Program - FY18 Bulletproof Vest Partnership Grant	16.607	N/A	52,477	-
Total Direct Programs			1,909,301	-
Passed-through Board of State and Community Corrections California:				
Edward Byrne Memorial Justice Assistance Grant Program - FY 19 Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 655-19	243,635	823
Passed-through City of Oxnard:				
Edward Byrne Memorial Justice Assistance Grant Program - FY 19 Edward Byrne Memorial Justice Assistance Grant Program	16.738	081790214	9,727	-
Direct Programs:				
DNA Backlog Reduction Program - 17 DNA Lab Efficiency Improv-CapEnhance	16.741	2017-DN-BX-0199	3,818	-
DNA Backlog Reduction Program - 17 DNA Cap Enhance & Backlog Reduction	16.741	2017-DN-BX-0049	43,436	-
DNA Backlog Reduction Program - 18 DNA Cap Enhance & Backlog Reduction	16.741	2018-DN-BX-0081	75,340	-
DNA Backlog Reduction Program - 19 DNA Cap Enhance & Backlog Reduction	16.741	2019-DN-BX-0014	21,867	-
Sub-total			144,461	-
Paul Coverdell Forensic Sciences Improvement Grant Program - Coverdell NFS Improvement Grant 2018	16.742	CQ18010560	26,395	-
Paul Coverdell Forensic Sciences Improvement Grant Program - Coverdell NFS Improvement Grant 2019	16.742	CQ19020560	20,170	-
Paul Coverdell Forensic Sciences Improvement Grant Program - 18 Coverdell 18COVFSIA	16.742	CQ18140560	64,312	-
Paul Coverdell Forensic Sciences Improvement Grant Program - 19 Coverdell 19COVFSIA	16.742	CQ19150560	13,010	-
Sub-total			123,887	-
Harold Rogers Prescription Drug Monitoring Program - Ventura County Opioid Abuse Suppression Taskforce	16.754	2018-PM-BX-K040	272,894	-
Equitable Sharing Program - Federal Equitable Sharing Agreement F.E.S.A.	16.922	N/A	(234,415)	-
Equitable Sharing Program - Federal Equitable Sharing Agreement F.E.S.A.	16.922	N/A	209,645	-
Equitable Sharing Program - Federal Equitable Sharing Agreement F.E.S.A.	16.922	N/A	132,736	-
Sub-total			107,966	-
Total Direct Programs			649,208	-
Total U.S. Department of Justice			6,238,404	288,788
U.S. DEPARTMENT OF LABOR:				
WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) CLUSTER				
Passed-through California Employment Development Department:				
WIOA Adult Program - WIOA Adult (201)	17.258	AA011044	219,526	-
WIOA Adult Program - WIOA Adult (202)	17.258	AA011044	1,111,782	-
WIOA Adult Program - WIOA Adult (202)	17.258	K9110077	21,534	-
WIOA Adult Program - Regional Training Coordinator (WDB 1144)	17.258	K9110077	89,864	-
WIOA Adult Program - Slingshot 2.0/Regional Plan Implem. (WDB 1145)	17.258	K9110077	144,460	-
WIOA Adult Program - VEAP 1151 PY	17.258	K9110077	47,287	-
WIOA Adult Program - Regional Plan Implementation (1122)	17.258	K8106696	35,164	-
WIOA Adult Program - Regional Plan Implementation (1169)	17.258	AA011044	3,375	-
Sub-total			1,672,992	-
WIOA Youth Activities - WIOA Youth (301)	17.259	K9110077	33,758	-
WIOA Youth Activities - WIOA Youth (302)	17.259	K9110077	4,988	-
WIOA Youth Activities - WIOA Youth (301)	17.259	AA011044	1,467,545	1,050,496
WIOA Youth Activities - WAF 6.0 Youth (1117)	17.259	K8106696	64,679	-
Sub-total			1,570,970	1,050,496
WIOA Dislocated Worker Formula Grants - Rapid Response 541	17.278	K9110077	-	-
WIOA Dislocated Worker Formula Grants - Rapid Response 292	17.278	AA011044	9,773	-
WIOA Dislocated Worker Formula Grants - Rapid Response 293	17.278	AA011044	46,368	-
WIOA Dislocated Worker Formula Grants - Rapid Response 540	17.278	AA011044	38,709	-
WIOA Dislocated Worker Formula Grants - Rapid Response 541	17.278	AA011044	183,656	179,820
WIOA Dislocated Worker Formula Grants - WIOA DLW (502)	17.278	K9110077	58,544	-
WIOA Dislocated Worker Formula Grants - WIOA Xfer DLW to Adult (500)	17.278	AA011044	200,000	-
WIOA Dislocated Worker Formula Grants - WIOA DLW (501)	17.278	AA011044	333,713	-
WIOA Dislocated Worker Formula Grants - WIOA DLW (502)	17.278	AA011044	1,218,385	-
COVID-19 - WIOA Dislocated Worker Formula Grants - Underserved Impacted Individuals 1187	17.278	AA011044	45,039	-
Sub-total			2,134,187	179,820
Total Workforce Innovation and Opportunity Act (WIOA) Cluster			5,378,149	1,230,316
Passed-through California Department of Aging:				
Senior Community Service Employment Program - Title V - Senior Employment - SCSEP	17.235	TV-1920-18	57,947	-
Passed-through California Employment Development Department:				
WIOA National Dislocated Worker Grants / WIA National Emergency Grants - 2018 CA Megafires NDWG (1140, 1143)	17.277	K9110077	487,591	376,777
Total U.S. Department of Labor			5,923,687	1,607,093
U.S. DEPARTMENT OF TRANSPORTATION:				
Direct Programs:				
Airport Improvement Program - NE Apron & Hangar Development; CMS 339-36	20.106	N/A	1,466,197	-
Airport Improvement Program - Airport Layout Plan Study; OXR 179-035	20.106	N/A	78,066	-
Airport Improvement Program - Rehabilitate Taxiway H; CMA 339-37	20.106	N/A	74,389	-
Sub-total Direct Programs			1,618,652	-
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER				
Passed-through California Department of Transportation:				
Highway Planning and Construction	20.205	07-VEN-0-CR	2,593,429	-
Total Highway Planning and Construction Cluster			2,593,429	-

[1] N/A - Not Available

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

U.S. DEPT/PASS-THROUGH AGENCY/ PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER ^[1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
FEDERAL TRANSIT CLUSTER				
Passed-through Ventura County Transportation Commission:				
Federal Transit Formula Grants - Work Reliability Transport Program	20.507	CA-2019-099-00	60,000	-
Total Federal Transit Cluster			60,000	-
TRANSIT SERVICES PROGRAMS CLUSTER				
Passed-through Ventura County Transportation Commission:				
Enhanced Mobility of Seniors and Individuals with Disabilities - New Freedom Initiative	20.513	CA-2018-042	53	-
Enhanced Mobility of Seniors and Individuals with Disabilities - New Freedom Initiative	20.513	CA-2019-118	59,694	-
Enhanced Mobility of Seniors and Individuals with Disabilities - New Freedom Initiative	20.513	CA-2020-030	73,460	-
Enhanced Mobility of Seniors and Individuals with Disabilities - New Freedom Initiative	20.513	CA-2020-076	42,162	-
Sub-total			175,369	-
Total Transit Services Program Cluster			175,369	-
HIGHWAY SAFETY CLUSTER				
Passed-through California Office of Traffic Safety:				
State and Community Highway Safety - FY19 Selective Traffic Enforcement Program	20.600	68-0297066	25,932	-
State and Community Highway Safety - FY19 Selective Traffic Enforcement Program	20.600	68-0297066	9,189	-
State and Community Highway Safety - FY19 Selective Traffic Enforcement Program	20.600	68-0297066	5,135	-
State and Community Highway Safety - FY20 Selective Traffic Enforcement Program	20.600	68-0297066	29,926	-
State and Community Highway Safety - FY20 Selective Traffic Enforcement Program	20.600	68-0297066	24,421	-
State and Community Highway Safety - FY20 Selective Traffic Enforcement Program	20.600	68-0297066	21,926	-
Sub-total			116,529	-
National Priority Safety Programs - Alcohol and Drug Impaired Driver	20.616	DI19026	93,982	-
National Priority Safety Programs - Alcohol and Drug Impaired Driver	20.616	DI20019	291,399	-
National Priority Safety Programs - Child Passenger Safety Program	20.616	69A3751830000405bCAH	20,511	-
National Priority Safety Programs - Child Passenger Safety Program	20.616	69A3751830000405bCAH	33,857	-
National Priority Safety Programs - VC Drugged Driving while Uncertain: Alcohol, Drugs and the Law	20.616	DI19023	30,292	-
National Priority Safety Programs - VC Drugged Driving while Uncertain: Alcohol, Drugs and the Law	20.616	DI120018	77,171	-
National Priority Safety Programs - FY19 Selective Traffic Enforcement Program	20.616	68-0297066	59,099	-
National Priority Safety Programs - FY19 Selective Traffic Enforcement Program	20.616	68-0297066	5,000	-
National Priority Safety Programs - FY20 Selective Traffic Enforcement Program	20.616	68-0297066	10,431	-
National Priority Safety Programs - FY20 Selective Traffic Enforcement Program	20.616	68-0297066	163	-
Sub-total			621,905	-
Sub-total passed-through California Office of Traffic Safety			738,434	-
Total Highway Safety Cluster			738,434	-
Passed-through California Office of Traffic Safety:				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY19 Selective Traffic Enforcement Program	20.608	68-0297066	37,947	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY19 Selective Traffic Enforcement Program	20.608	68-0297066	3,182	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY19 Selective Traffic Enforcement Program	20.608	68-0297066	18,529	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY20 Selective Traffic Enforcement Program	20.608	68-0297066	24,733	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY20 Selective Traffic Enforcement Program	20.608	68-0297066	32,426	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY20 Selective Traffic Enforcement Program	20.608	68-0297066	965	-
Sub-total			118,182	-
Total U.S. Department of Transportation			5,304,066	-
U.S. DEPARTMENT OF TREASURY:				
Direct Programs:				
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009	19VITA0123	36,126	36,126
Sub-total			36,126	36,126
Equitable Sharing - Federal Equitable Sharing Agreement	21.016	N/A	11,736	-
Sub-total			11,736	-
COVID-19 - Coronavirus Relief Fund - The Coronavirus Aid, Relief, and Economic Security Act - Coronavirus Relief Funds	21.019	N/A	45,905,079	10,000,000
Sub-total Direct Programs			45,952,941	10,036,126
Total U.S. Department of Treasury			45,952,941	10,036,126
U.S. DEPARTMENT OF EDUCATION				
Passed-through Department of Rehabilitation:				
Rehabilitation Services Vocation Rehabilitation Grants to States - Case Services and Cooperative Program Agreements	84.126	N/A	37,009	-
Total U.S. Department of Education			37,009	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
Passed-through National Association of County/City Health Officials:				
Medical Reserve Corps Small Grant Program - Medical Reserve Corps	93.008	MRC 17-959	6,675	-
AGING CLUSTER				
Passed-through California Department of Aging:				
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation				
- Title VII-B-Elder Abuse Program	93.041	AP-1920-18	8,421	6,000
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals				
- Title VII-A-Ombudsman	93.042	AP-1920-18	44,011	44,011
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services				
- Title III-D-Disease Prevention	93.043	AP-1920-18	26,561	-
COVID-19 - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services				
- Title III-D-Disease Prevention Diverted	93.043	AP-1920-18	30,366	-
Sub-total			56,927	-

[1] N/A - Not Available

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

U.S. DEPT/PASS-THROUGH AGENCY/ PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER ^[1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title IIIB-Ombudsman	93.044	AP-1920-18	34,186	34,186
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title IIIB-Supportive Services	93.044	AP-1920-18	701,736	111,627
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title IIIB-Supportive Services Admin	93.044	AP-1920-18	95,534	-
Sub-total			831,456	145,813
Special Programs for the Aging, Title III, Part C, Nutrition Services - Title IIIC-Nutrition Services	93.045	AP-1920-18	1,441,313	912,251
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services Admin	93.045	AP-1920-18	180,322	-
- Title IIIC-Nutrition Services				
- Title IIIC-Nutrition Services Diverted	93.045	AP-1920-18	46,381	-
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services				
- Families First Coronavirus Response Act (HR 6201)	93.045	2001CACMC2-00	478,878	-
Sub-total			2,146,894	912,251
National Family Caregiver Support, Title III, Part E - Title IIIE-Family Caregiver Support	93.052	AP-1920-18	376,892	143,235
National Family Caregiver Support, Title III, Part E - Title IIIE-Administration	93.052	AP-1920-18	41,576	-
Sub-total			418,468	143,235
Nutrition Services Incentive Program - Nutrition Services Incentive Program (NSIP)	93.053	AP-1920-18	169,816	-
Sub-total passed-through California Department of Aging			3,675,993	1,251,310
Total Aging Cluster			3,675,993	1,251,310
Passed-through California Department of Public Health: Public Health Emergency Preparedness - Public Health Emergency Preparedness (PHEP)	93.069	17-10209	869,849	-
Passed-through California Department of Aging: Medicare Enrollment Assistance Program - Medical Improvements for Patients & Providers Act	93.071	MI-1819-19	21,163	-
Sub-total			21,163	-
Passed-through National Council on Aging: Medicare Enrollment Assistance Program - ACA-Medicare Improvement for Patients and Providers	93.071	90MINC001	40,886	-
Medicare Enrollment Assistance Program - ACA-Medicare Improvement for Patients and Providers	93.071	PO# 1688	20,776	-
Medicare Enrollment Assistance Program - ACA-Medicare Improvement for Patients and Providers	93.071	PO# 1713	10,000	-
Sub-total			71,662	-
Total Medicare Enrollment Assistance Program			92,825	-
Passed-through California Department of Social Services: Guardianship Assistance - FedGAP & KinGAP	93.090	CA800CCR FED, CA800CCR 18+FED	1,955,453	-
Passed-through California Department of Public Health: Project Grants and Cooperative Agreements for Tuberculosis Control Programs				
- Tuberculosis Preventions and Control and Laboratory Program	93.116	1956BASE00	101,061	-
Passed-through California Department of Mental Health: Projects for Assistance in Transition from Homelessness (PATH) - PATH-Homeless	93.150	1946001347J5	105,632	-
HEALTH CENTER PROGRAM CLUSTER				
Direct Programs:				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, And Public Housing Primary Care) - Healthcare for the Homeless	93.224	N/A	1,556,742	-
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, And Public Housing Primary Care) - Healthcare for the Homeless	93.224	N/A	641,332	-
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, And Public Housing Primary Care) - FY 2020 Coronavirus Supplemental Funding for Health Centers Grant H8CCS34211	93.224	N/A	119,843	-
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, And Public Housing Primary Care) - Health Center Coronavirus Aid, Relief, and Economic Security (CARES) Act Funding Grant	93.224	N/A	1,295,062	-
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, And Public Housing Primary Care)- FY 2020 Expanding Capacity for Coronavirus Testing (ECT) Grant H8ECS37951	93.224	N/A	643,903	-
Sub-total Direct Programs			4,256,882	-
Total Health Center Program Cluster			4,256,882	-
Passed-through California Department of Public Health: Immunizations Cooperative Agreements	93.268	17-10362A01	157,054	-
Passed-through California Department of Aging: State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-1718-18	102,442	3,000
Passed-through California Department of Public Health: Public Health Emergency Response	93.354	17-10209	731,524	-
Direct Programs:				
Alzheimer's Disease Program Initiative (ADPI) - AoA-Alzheimer's Disease Program Initiative	93.470	90-ADPI0007-01-00	276,337	-
MaryLee Allen Promoting Safe and Stable Families Program - Promoting Safe/Stable Families	93.556	CFL 19/20-19	581,423	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs - Refugee Cash Assistance	93.566	CA 800A FED	12,533	-

[1] N/A - Not Available

County of Ventura, California
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U.S. DEPT/PASS-THROUGH AGENCY/ PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER ^[1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
Passed-through California Department of Social Services:				
Temporary Assistance for Needy Families - Welfare Fraud CalWORKs	93.558	CFL 15/16-5, 11	634,136	-
Temporary Assistance for Needy Families - CalWORKs - CalWIN	93.558	WCDS 5/21/20	234,803	-
Temporary Assistance for Needy Families - CalWORKs	93.558	CFL 19/20-39	20,632,036	5,736,244
Temporary Assistance for Needy Families - CalWORKs	93.558	CA800FED, CA800M	10,884,166	-
Temporary Assistance for Needy Families - CWS - TANF	93.558	CFL 19/20-04	2,087,476	-
Temporary Assistance for Needy Families - HVI - CalWORKs	93.558	CFL 19-20	615,383	-
Temporary Assistance for Needy Families - CalWORKs Family Stabilization	93.558	CFL 19-20	252,573	-
Temporary Assistance for Needy Families - Cal-Learn Program	93.558	CFL 19-20	255,304	-
Sub-total			35,595,877	5,736,244
Passed-through California Department of Child Support Services:				
Child Support Enforcement - Title IV - D: Child Support Enforcement (FFP)	93.563	1901CACSES	14,823,940	-
Stephanie Tubbs Jones Child Welfare Services Program - Children Welfare Services - IV-B	93.645	CDL 19/20-04	431,435	-
Foster Care Title IV-E - CCR CWD	93.658	CFL 19/20-47	1,743,937	-
Foster Care Title IV-E - CWS IV-E	93.658	CFL 19/20-62	11,381,971	-
Foster Care Title IV-E - Foster Care	93.658	CA800CCR FED, CA800CCR 18+ FED	3,397,189	975,955
Foster Care Title IV-E - Foster Care	93.658	CFL 19/20-62	1,041,666	-
Foster Care Title IV-E - Foster Care (Non CWS)	93.658	CFL 19/20-62	271,662	-
Foster Care Title IV-E - Licensing	93.658	CFL 18/19-48	3,160	-
Foster Care Title IV-E - Commercially Sexually Exploited Children (CSEC)	93.658	CFL 19/20-57, 59	21,126	-
Foster Care Title IV-E - Statewide Automated Child Welfare Information System (SACWIS)	93.658	CFL 19/20-58	93,770	-
Foster Care Title IV-E - Title IV-E - Probation	93.658	CFL 11/12-18,24,39	663,669	-
Sub-total			18,618,150	975,955
Adoption Assistance - Adoptions	93.659	CA 800CCR FED	9,073,830	-
Adoption Assistance - Adoptions	93.659	CFL 19/20-46	787,105	-
Sub-total			9,860,935	-
Social Services Block Grant - CWS - Title XX	93.667	CFL 19/20-04	446,595	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood - Independent Living Program	93.674	CFL 19/20-60	123,467	-
Sub-total passed-through California Department of Child Support Services			44,304,522	975,955
MEDICAID CLUSTER				
Passed-through California Department of Aging:				
Medical Assistance Program - Multipurpose Senior Services Program (MSSP)	93.778	MS-1920-34	715,942	-
Passed-through California Department of Health Care Services:				
Medical Assistance Program - Home & Community Based Alternatives	93.778	18-95229	377,020	-
Medical Assistance Program - Child Health & Disability Prevention -Foster Care (CHDPFC)	93.778	CHDP Letter 19-02	122,210	-
Medical Assistance Program - Child Health & Disability Prevention -Foster Care (CHDPFC)	93.778	CHDP Letter 19-02	230,920	-
Medical Assistance Program - Child Health & Disability Prevention -Foster Care (CHDPFC)	93.778	CHDP Letter 19-02	72,001	-
Medical Assistance Program				
- California Children's Services Admin Allocations (CCS, Healthy Families, & Medi-Cal Admin)	93.778	Title XIX & XXI	2,298,082	-
Medical Assistance Program				
- Child Health & Disability Prevention/Early and Periodic Screening, Diagnosis, and Treatment (CHDP/EPSTD)	93.778	Title XIX	347,546	-
Medical Assistance Program - Child Health & Disability Prevention (CHDP) - Fluoride Varnish - Oral Health	93.778	Title XIX	189,765	-
Medical Assistance Program - RX for Kids (CFS-SPMP)	93.778	CFL 19-20	1,397,092	-
Medical Assistance Program - Medi-Cal - Admin	93.778	MCAC 2019-20 10	21,888,614	-
Sub-total			26,923,250	-
Passed-through California Department of Social Services:				
Medical Assistance Program - CalWIN Medi-Cal	93.778	WCDS 5/21/20	1,001,656	-
Medical Assistance Program - CWS-IV-E - Health Related	93.778	CFL 19/20-62	4,202,540	-
Medical Assistance Program - PA in Home Support Services	93.778	CFL 19/20-28, 64	621,122	-
Medical Assistance Program - In Home Supportive Services Title XIX	93.778	CFL 19-20	1,002,515	-
Medical Assistance Program - In Home Supportive Services Title XIX	93.778	CFL 19/20-28, 82, 91	5,351,262	-
Medical Assistance Program - APS/CSBG	93.778	CFL 19/20-62	1,012,022	-
Sub-total			13,191,117	-
Passed-through California Department of Public Health:				
Medical Assistance Program - Childhood Lead Poisoning Prevention Program (CLPPP)	93.778	17-10250	129,247	-
Total Medicaid Cluster			40,959,556	-
Passed-through California Department of Health Care Services:				
Opioid STR - MAT (Medicated Assistance Program)	93.788	796528263	52,127	-
Passed-through California Department of Public Health:				
National Bioterrorism Hospital Preparedness Program - Hospital Preparedness Program (HPP)	93.889	17-10209	4,413	-
HIV Care Formula Grants - Ryan White Title II, Part B	93.917	18-10895	455,622	-
HIV Care Formula Grants - Ryan White Title II, Part B	93.917	18-10895	96,954	-
HIV Care Formula Grants - Ryan White Title II, Part B	93.917	16-10862	3,931	-
Sub-total			556,507	-
Direct Programs:				
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease - Ryan White Title III, Part C	93.918	H76HA25703	153,316	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease - Ryan White Title III, Part C	93.918	H76HA25703	20,345	-
Sub-total			173,661	-
Sub-total Direct Programs			173,661	-
Passed-through California Department of Mental Health:				
Block Grants for Community Mental Health Services - SAMHSA	93.958	1946001347J5	685,200	412,924
Sub-total			685,200	412,924

[1] N/A - Not Available

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

U.S. DEPT/PASS-THROUGH AGENCY/ PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER ^[1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
Passed-through California Health and Human Services Agency:				
Block Grants for Prevention and Treatment of Substance Abuse - SABG	93.959	17-94172 A03	4,872,488	1,472,689
Block Grants for Prevention and Treatment of Substance Abuse - SABG	93.959	17-94172 A03	250,475	14,990
Block Grants for Prevention and Treatment of Substance Abuse - SABG	93.959	17-94172A03	42,807	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	17-94172 A03	108,366	-
Sub-total			<u>5,274,136</u>	<u>1,487,679</u>
Passed-through California Department of Public Health:				
Maternal and Child Health Services Block Grant to the States - Maternal, Child & Adolescent Health	93.994	2019-56	1,604,612	-
Maternal and Child Health Services Block Grant to the States - Adolescent Family Life and Positive Youth Development	93.994	2019-56	352,126	-
Sub-total			<u>1,956,738</u>	<u>-</u>
Direct Programs:				
Assisted Outpatient Treatment - Assisted Outpatient Treatment Grant Program for Individuals with Serious Mental Illness	93.997	N/A	235,001	-
Assisted Outpatient Treatment - Assisted Outpatient Treatment Grant Program for Individuals with Serious Mental Illness	93.997	N/A	874,185	-
Sub-total			<u>1,109,186</u>	<u>-</u>
Sub-total Direct Programs			<u>1,109,186</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>143,597,606</u>	<u>9,867,112</u>
U.S. DEPARTMENT OF HOMELAND SECURITY:				
Passed-through California Governor's Office of Emergency Services:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Public Assistance Grants	97.036	111-91041	9,646,468	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
- Public Assistance Grants (DR 4407: Woolsey Fire and Hill Fire)	97.036	FEMA-4407-DR-CA, Cal OES ID:111-00000	1,975,561	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Public Assistance Grants	97.036	111-91042	31,307	-
Sub-total			<u>11,653,336</u>	<u>-</u>
Hazard Mitigation Grant	97.039	111-60413	4,115,828	-
Emergency Management Performance Grants - FY 2018 Emergency Management Performance Grant (EMPG)	97.042	2018-0008-111-00000	31,456	31,456
Emergency Management Performance Grants - FY 2019 Emergency Management Performance Grant (EMPG)	97.042	2019-0003-111-00000	83,169	37,273
Sub-total			<u>114,625</u>	<u>68,729</u>
Sub-total passed-through California Governor's Office of Emergency Services			<u>15,883,789</u>	<u>68,729</u>
Direct Programs:				
Assistance to Firefighters Grant - FY 2017 AFG	97.044	EMW--2017-FO-03412	129,375	-
Assistance to Firefighters Grant - FY 2017 AFG	97.044	EMW--2017-FR-00154	62,383	14,039
Assistance to Firefighters Grant - FY 2018 FPS	97.044	EMP--2018-FP-00421	109,493	-
Sub-total Direct Programs			<u>301,251</u>	<u>14,039</u>
Passed-through California Governor's Office of Emergency Services:				
Homeland Security Grant Program - FY 2017 Homeland Security Grant Program (HSGP)	97.067	2017-0102-111-00000	91,727	-
Homeland Security Grant Program - FY 2018 Homeland Security Grant Program (HSGP)	97.067	2018-0102-111-00000	27,212	-
Homeland Security Grant Program	97.067	2018-0054-111-00000	(2,070)	-
Homeland Security Grant Program - FY 2017 Homeland Security Grant Program (HSGP)	97.067	2017-0083-111-00000	230,627	132,317
Homeland Security Grant Program - FY 2018 Homeland Security Grant Program (HSGP)	97.067	2018-0054-111-00000	186,230	3,849
Homeland Security Grant Program - FY 2019 Homeland Security Grant Program (HSGP)	97.067	2019-0035-111-00000	186,408	-
Homeland Security Grant Program - OPSG Joint Operations Reimbursement - 2017 Operation Stonegarden	97.067	2017-0083	61,076	-
Homeland Security Grant Program - OPSG Joint Operations Reimbursement - 2018 Operation Stonegarden	97.067	2018-0054	196,246	-
Sub-total passed-through California Governor's Office of Emergency Services			<u>977,456</u>	<u>136,166</u>
Total U.S. Department of Homeland Security			<u>17,162,496</u>	<u>218,934</u>
U.S. ELECTION ASSISTANCE COMMISSION:				
Passed-through California Secretary of State:				
Help America Vote Act Requirements Payments - HAVA 301	90.401	94-6001347	1,004,166	-
Total U.S. Election Assistance Commission			<u>1,004,166</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 250,412,012</u>	<u>\$ 24,499,757</u>

[1] N/A - Not Available

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the County of Ventura, California (County) with the exception of the federal award programs of the Children and Families First Commission of Ventura County, a discretely presented component unit, in the amount of \$126,541, which is not included in the Schedule during the year ended June 30, 2020, and were subject to separate audits by other independent auditors. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County. The County's reporting entity is defined in Note 1 to the County's basic financial statements.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, except for subrecipient expenditures, which are recorded on the cash basis. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule of Expenditures of Federal Awards represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3 - Pass-Through Entities' Identifying Number

When federal awards were received from a pass-through entity, the Schedule shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County has determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

Note 4 - Catalog of Federal Domestic Assistance (CFDA) Numbers

The CFDA numbers included in this report were determined based on the program name, review of grant contract information, and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

Note 5 - Aging Cluster

The California Department of Aging considers other closely-related pass-through programs by the State of California (State) to be included with the Aging Cluster, in accordance with 2 CFR 200.1.

Note 6 - Medicaid Cluster

Except for Medi-Cal administrative expenditures, Medi-Cal and Medicare program expenditures are excluded from the Schedule. These expenditures represent fees for services; therefore, neither is considered a federal award program of the County for purposes of the Schedule or in determining major programs. The County assists the State in determining eligibility and provides Medi-Cal and Medicare services through County-owned health facilities.

Medi-Cal administrative expenditures are included in the Schedule as they do not represent fees for services.

Note 7 - Indirect Cost Rate

With the exception of the following programs, the County has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

FEDERAL CFDA NUMBER	FEDERAL PROGRAM TITLE	COUNTY PROGRAM TITLE
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
16.575	Crime Victim Assistance	Victim/Witness Assistance Program
16.575	Crime Victim Assistance	Victim/Witness Assistance Program
16.575	Crime Victim Assistance	Unserved/Underserved (XV)
16.575	Crime Victim Assistance	Unserved/Underserved (XV)
16.575	Crime Victim Assistance	Child Abuse Treatment XT
16.575	Crime Victim Assistance	Child Abuse Treatment AT
16.575	Crime Victim Assistance	Child Advocacy Center Program (KC)
16.575	Crime Victim Assistance	Child Advocacy Center Program (KC)
16.575	Crime Victim Assistance	Child Advocacy Center Program (KC)
16.575	Crime Victim Assistance	Child Advocacy Center Program (KC)
16.575	Crime Victim Assistance	Elder Abuse Program XE
16.575	Crime Victim Assistance	Elder Abuse Program XE
16.575	Crime Victim Assistance	County Victim Services XC Program
16.575	Crime Victim Assistance	County Victim Services XC Program
20.616	National Priority Safety Programs	Alcohol and Drug Impaired Driver
20.616	National Priority Safety Programs	Alcohol and Drug Impaired Driver

Note 8 - Grant Programs Reimbursed in Arrears

The County participates in federal programs where payments are received in arrears because eligibility, as determined by the federal agency, is determined in arrears. The County reports actual revenues for these programs in the year that the funds are received, since the County's eligible expenditures are not determinable until reimbursement is received.

Disaster Grants – Public Assistance (Presidentially Declared Disasters), CFDA# 97.036

<u>FY Federal Expenditures</u>	<u>FY Federal Expenditures Approved</u>	<u>Amount</u>
18-19	19-20	\$ 5,502,831

Note 9 - Provider Relief Funds

The County received \$47,761,000 from the U.S. Department of Health and Human Services (HHS) through the Provider Relief Fund (PRF) program (Federal Financial Assistance Listing/CFDA #93.498) during the year ended June 30, 2020. The County incurred eligible expenditures and, therefore, recognized revenues totaling \$6,011,000 for the year ended June 30, 2020 on the financial statements. However, the PRF expenditures are not recognized on the Schedule in accordance with the compliance supplement addendum, until the expenditures are included on the reporting to HHS for the calendar year ending December 31, 2020, as required under the PRF program.

Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	Yes
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	Yes
Type of auditor's report issued on compliance for major programs:	
Unmodified for all major programs except for Foster Care Title IV-E (93.658) which was qualified for subrecipient monitoring	
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	Yes

Identification of major programs:

Name of Federal Program	CFDA Number
Crime Victim Assistance	16.575
COVID-19 Coronavirus Relief Fund (CRF)	21.019
Aging Cluster	93.041/93.042/93.043/93.044/93.045/93.052/93.053
Health Center Program Cluster	93.224
TANF	93.558
Child Support Enforcement	93.563
Foster Care	93.658
Hazard Mitigation Grant	97.039
Dollar threshold used to distinguish between type A and type B programs:	\$ 3,000,000
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

2020-001 SYSTEM PROCEDURES RELATED TO PATIENT ACCOUNTS

Criteria:

The Medical Center should maintain policies and procedures to ensure the accuracy and integrity of patient account charges, receivables and contractual allowances.

Condition Found:

Significant Deficiency – We noted that the CERNER system was not consistently posting contractual allowance adjustments correctly to patient accounts where there was a primary and secondary payor. This resulted in certain patient accounts reflecting credit balances (i.e. negative accounts receivable balances). When a patient with both a primary and secondary payor encounter occurs, a claim is generated and billed to the primary payor. Once payment is received from the primary payor, the payment and contractual adjustment are posted in CERNER. The claim is then automatically crossed over to the secondary payor along with the explanation of benefits where CERNER obtains the electronic posting from the secondary payor website. The total billed amount is again contractually adjusted in CERNER instead of adjusting the remaining balance. As a result, certain patient accounts reflect credit balances. For financial reporting purposes however, these credit balances are extracted to arrive at the proper accounts receivable at year end. However, without additional analysis, this process increases the risk of errors in the contractual allowance transactions.

Context:

The CERNER system is utilized by the Medical Center to account for and process all patient charges, contractual allowances and related outstanding balances. The processes and procedures related to revenue recognition and patient accounts receivables were considered as part of the audit process.

Repeat Finding from Prior Year(s):

This finding is a repeat finding of prior year finding 2019-001.

Effect:

There is an increased risk of misstatement for the patient accounts receivable and contractual allowances.

Cause:

The Medical Center did not maintain policies and procedures to address the system matters related to CERNER's processing of contractual allowance where there is a primary and secondary payor.

Recommendation:

We recommend that the Medical Center review the secondary payor electronic posting process to address any system/technical matters related to CERNER.

Views of Responsible Officials and Corrective Action:

Management agrees. See separately issued Corrective Action Plan.

2020-002 REVIEW OF CONTRACTUAL RESERVE CALCULATION – MEDICAL CENTER

Criteria:

Health care entities need to estimate its contractual allowances and related patient receivable amounts that ultimately will be realizable in order for revenues to be fairly stated in accordance with generally accepted accounting principles. In addition, preparation of these contractual calculations should be reviewed for accuracy and completeness prior to recording the associated reserve and corresponding allowances in the entities' general ledger and financial statements.

Condition Found:

Significant Deficiency – We noted the Medical Center does not have formal policies or procedures in place to evaluate the completeness of its third-party settlements. Upon review of the Medical Center's third-party settlement analysis, we noted there were errors contained in the spreadsheet, and there was not a formal analysis performed to support the reserve balances for receivables associated with State waiver funding; for example, a retrospective review of revenue recorded in prior years compared to amounts realized.

We also noted significant third-party settlement amounts recorded for the Medical Center's outpatient clinics were unchanged from the prior years. Based on our inquiry with Medical Center finance management, the liabilities associated with these settlements are being repaid with future payor remittances and the Medical Center does not have a systematic method to amortize the settlement liabilities through third-party payor receipts.

Context:

The Medical Center is required to estimate contractual allowances to ensure they are fairly stated in the financial statements. For settlement liabilities, while management is estimating the outstanding balance owed, the balances that remain outstanding should be corroborated or confirmed with the third-party payor or intermediary for accuracy.

Repeat Finding from Prior Year(s):

No

Effect:

Third-party payor estimates are not formally reviewed to detect and correct error. Estimates may not reflect the proper reserve balance based on prior experience.

Cause:

The Medical Center's review did not detect an error in the spreadsheet used to document the third-party settlement liabilities.

Recommendation:

We recommend that management implement internal controls to ensure that the proper analysis and review of contractual reserve calculation to ensure the estimate is recorded in accordance with generally accepted accounting principles.

Views of Responsible Officials and Corrective Action:

Management agrees. See separately issued Corrective Action Plan.

2020-003 INTERNAL CONTROLS OVER THE CHANGES OF RATES IN THE CHARGE DESCRIPTION MASTER

Criteria:

The Medical Center should maintain policies and procedures to ensure that rate changes in the Charge Description Master are formally approved by the Board of Supervisors and documented and reviewed by the Medical Center Chief Financial Officer.

Condition Found:

Significant Deficiency – As a result of our audit, we noted that the Medical Center did not appear to have adequate internal controls in place to identify, review, and approve Charge Description Master rate changes. We noted that rate changes were made to the chargemaster, however, documentation to support the approval for these changes was not maintained. Further, we noted that the Medical Center did not utilize change logs which might identify any rate changes made, and approval for the changes.

Context:

The above condition was identified during our audit procedures over the Medical Center's patient revenue cycle.

Repeat Finding from Prior Years(s):

No

Cause:

Rate changes were made to the Charge Description Master with no evidence of review and approval by the Medical Center Chief Financial Officer.

Effect:

Unauthorized rate changes could lead to incorrect billing and recording of revenue.

Recommendation:

We recommend that management implement internal controls to ensure that all changes to the rates in the chargemaster are identified, documented and reviewed by appropriate Medical Center management.

Views of Responsible Officials and Corrective Action:

Management agrees. See separately issued Corrective Action Plan.

Section III – Federal Award Findings and Questioned Costs

2020-004 Program: Foster Care Title IV-E

CFDA No.: 93.658

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

Passed-through California Department of Social Services

Award No. and Year: 2020

Compliance Requirements: Subrecipient Monitoring

Type of Finding: Material Weakness in Internal Control and Material Instance of Non-Compliance

Criteria:

In accordance with the County Fiscal Letter (CFL) No. 19/20-99 issued by the California Department of Social Services (CDSS), foster care providers who operate group homes and/or Foster Family Agency (FFA) that receive an AFDC-FC program rate must be considered subrecipients and are subject to the same audit requirements and require the same degree of oversight as other subrecipients. This guidance also applies to Short Term Residential Therapeutic Programs (STRTP), which have the same type of relationship with CDSS and counties as group homes and FFAs.

In accordance with Title 2 U.S. Code of Federal Regulations (CFR) 200.332, pass-through entities must comply with the following:

- 2 CFR 200.332(b) - Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring as described in 2 CFR 200.332 (d) and (e).
- 2 CFR 200.332(f) - Verify that every subrecipient is audited as required by Subpart F-Audit Requirements when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in 2 CFR 200.501 Audit Requirements.

Condition:

The following conditions were noted as a result of our testing of the County's (Human Services Agency) compliance over subrecipient monitoring:

- For 8 out of the 8 subrecipients tested, the County did not document its evaluation of the risk of noncompliance.
- For 6 out of the 8 subrecipients tested, the County did not obtain the most current single audit reports.

Cause:

The condition was caused by the County not implementing certain policies and procedures for subrecipient monitoring in accordance with 2 CFR 200.332 over the Foster Care Group Homes, FFAs, and STRTPs. The County performed certain monitoring procedures over the Foster Care Group Homes, FFAs, and STRTPs during the year. However, certain policies and procedures have not been aligned with the requirements applicable to subrecipients in 2 CFR 200.332 and the County Fiscal Letter.

Effect:

The County performed certain monitoring procedures over the Group Homes, FFAs and STRTPs during the year. However, certain policies and procedures for subrecipient monitoring in accordance with 2 CFR 200.332 over the Foster Care Group Homes, FFAs and STRTPs were not performed.

Questioned Costs:

None reported.

Context/Sampling:

A nonstatistical sample of 8 subrecipients out of 18 subrecipients were selected for testing. The condition noted above was identified during our procedures related to subrecipient monitoring.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that the County modify and/or strengthen its policies and procedures to ensure that all subrecipient Group Homes, FFAs, and STRTPs that receive Foster Care Title IV-E assistance have a risk assessment in accordance with 2 CFR 200.332(b) and that the verification of Single Audit Reports for subrecipients are adequately documented in accordance with 2 CFR 200.332(f).

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2020-005

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: Material Weakness in Internal Controls and Instance of Non-Compliance

Criteria:

2 CFR section 200.303(a), Internal Controls, states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

2 CFR section 200.332(a), Requirements for Pass-Through Entities, states that all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes certain information as well as the requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the award.

2 CFR section 200.332(b), Requirements for Pass-Through Entities, states that all pass-through entities must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward for purpose of determining the appropriate subrecipient monitoring.

Condition:

We noted 2 instances out of 2 where the County (District Attorney's Office) did not identify all of the required elements of the subaward in accordance with 2 CFR 200.331(a) of the *Uniform Grant Guidance*. In addition, we noted that the County did not perform a risk assessment on the program's subrecipients in accordance with 2 CFR 200.331(b) of the *Uniform Guidance*.

Cause:

The County (District Attorney's Office) did not ensure that the required award information and applicable requirements were communicated to subrecipients. Additionally, the District Attorney Office did not have policies and procedures in place to ensure risk assessments are documented when a subrecipient contract is awarded.

Effect:

The County (District Attorney's Office) did not identify the required elements of the subaward to the subrecipients at the time of subaward nor did the County (District Attorney's Office) perform a risk assessment on the subrecipients, increasing the likelihood of noncompliance in relation to the program.

Questioned Costs:

No questioned costs were identified as a result of our procedures.

Context/Sampling:

A nonstatistical sample of 2 subrecipients out of 2 subrecipients were selected for testing. The condition noted above was identified during our procedures over the County's (District Attorney's Office) subrecipient monitoring procedures.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that the County (District Attorney's Office) follow the implemented policies and procedures to ensure that all required award information and applicable requirements are communicated to subrecipients at the time of subaward in accordance with *2 CFR section 200.332(a)* and that the required evaluation of the subrecipient's risk of noncompliance be documented in accordance with *2 CFR section 200.332(b)*.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2020-006 **Program:** Coronavirus Relief Fund
CFDA No.: 21.019
Federal Grantor: U.S. Department of the Treasury
Award No. and Year: 2020

Compliance Requirements: Subrecipient Monitoring

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

Criteria:

2 CFR section 200.332(a), Requirements for Pass-Through Entities, states that all pass-through entities must clearly identify to the subrecipient (1) the award as a subaward at the time of the subaward by providing the information described in 2 CFR section 200.331(a)(a); (2) all requirements imposed by the PTE on the subrecipient so that the federal award is used in accordance with federal statutes, regulations, and the terms and conditions of the award; and (3) any additional requirements that the PTE imposes on the subrecipient in order for the PTE to meet its own responsibility for the federal award.

Condition:

Of the one subaward selected for testing, we noted certain award information required in accordance with 2 CFR section 200.332(a) was not initially provided at the time of the subaward. The required information, however, was subsequently provided in an amended agreement.

Cause:

The County did not initially communicate the required award information in accordance with 2 CFR section 200.332(a). The required information, however, was subsequently provided in an amended agreement.

Effect:

The County did not identify the required elements of the subaward to the subrecipient at the time of subaward. Information, however, was subsequently provided in an amended agreement.

Questioned Costs:

No questioned costs were identified as a result of our procedures.

Context/Sampling:

A nonstatistical sample of 1 out of 1 subrecipient was selected for subrecipient monitoring testing. The condition above was identified during our testwork of the County's subrecipient monitoring procedures.

Repeat Finding from Prior Years:

No.

Recommendation:

While we noted the County subsequently communicated the award information, we recommend that the County modify and/or strengthen its current policies and procedures to ensure that all required award information and applicable requirements are communicated to subrecipients at the time of subaward.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

County of Ventura, California
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2020

Summarized below is the current status of all audit findings reported in the prior audit's schedule of findings and questioned costs.

Financial Statements Findings

Finding No.	Category	Status of Corrective Action
2019-001	System Procedures Related to Patient Accounts	Partially Implemented. See current year finding 2020-001

Federal Awards Findings

Finding No.	Program	CFDA No.	Compliance	Status of Corrective Action
2019-002	Supplemental Nutrition Assistance Program (SNAP) Cluster	10.561	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	Implemented
2018-003	Block Grants for Prevention and Treatment of Substance Abuse (SAPT) HOME Investment Partnerships Program (HOME)	93.959 14.239	Subrecipient Monitoring	Implemented
2018-004	Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	Procurement and Suspension and Debarment	Implemented

County of Ventura, California

Supplemental Schedule of California State Department of Aging Expenditures of Federal and State Awards
For the Year Ended June 30, 2020

U.S. DEPT/PASS-THROUGH AGENCY/ PROGRAM TITLE	CFDA NO.	PASS- THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS	STATE EXPENDITURES
STATE PROGRAMS:					
Passed-through California Department of Aging: Ombudsman Initiative	State	AP-1920-18	\$ -	\$ -	\$ 86,223
Total State Programs			<u>-</u>	<u>-</u>	<u>86,223</u>
U.S. DEPARTMENT OF AGRICULTURE:					
Passed-through California Department of Aging: State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh Expansion	10.561	CF 1920-18	12,847	-	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Supplemental Nutrition Assistance Education Program	10.561	SP-1819-18	27,169	-	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Supplemental Nutrition Assistance Education Program	10.561	SP-1920-18	51,165	-	-
Total U.S. Department of Agriculture			<u>91,181</u>	<u>-</u>	<u>-</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
Passed-through California Department of Aging: Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation - Title VII-B- Elder Abuse Program	93.041	AP-1920-18	8,421	6,000	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals - Title VII-A- Ombudsman	93.042	AP-1920-18	44,011	44,011	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services - Title IIID- Disease Prevention	93.043	AP-1920-18	26,561	-	-
COVID-19-Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services -Title IIID- Disease Prevention Diverted	93.043	AP-1920-18	30,366	-	-
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title IIIB- Ombudsman	93.044	AP-1920-18	34,186	34,186	185,586
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title IIIB- Supportive Services	93.044	AP-1920-18	797,270	111,627	-
Special Programs for the Aging, Title III, Part C, Nutrition Services - Title IIIC- Nutrition Services	93.045	AP-1718-18	41,453	41,453	-
Special Programs for the Aging, Title III, Part C, Nutrition Services - Title IIIC- Nutrition Services	93.045	AP-1920-18	1,605,620	912,251	370,154
COVID-19-Special Programs for the Aging, Title III, Part C, Nutrition Services -Title IIIC- Nutrition Services Diverted	93.045	AP-1920-18	46,381	-	-
COVID-19-Special Programs for the Aging, Title III, Part C, Nutrition Services - Families First Coronavirus Response Act (HR 6201)	93.045	2001CACMC2-00	478,878	-	-
National Family Caregiver Support, Title III, Part E - Title IIIE- Family Caregiver Support	93.052	AP-1920-18	418,468	143,235	-
Nutrition Services Incentive Program - NSIP-Nutrition Services Incentive	93.053	AP-1920-18	169,816	-	-
State Health Insurance Assistance Program - Medical Improvements for Patients & Providers Act	93.071	MI-1819-18	21,163	-	-
State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-1718-18	102,442	3,000	201,457
Medical Assistance Program - Multipurpose Senior Services Program (MSSP)	93.778	MS-1920-34	715,942	-	-
Total U.S. Department of Health and Human Services			<u>4,540,978</u>	<u>1,295,763</u>	<u>757,197</u>
U.S. DEPARTMENT OF LABOR:					
Passed-through California Department of Aging: Senior Community Service Employment Program - Title V - Senior Employment - SCSEP	17.235	TV-1920-18	57,947	-	-
Total U.S. Department of Labor			<u>57,947</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			<u>\$ 4,690,106</u>	<u>\$ 1,295,763</u>	<u>\$ 843,420</u>

JEFFERY S. BURGH
AUDITOR-CONTROLLER

COUNTY OF VENTURA
800 SOUTH VICTORIA AVE.
VENTURA, CA 93009-1540



ASSISTANT
AUDITOR-CONTROLLER
JOANNE McDONALD

CHIEF DEPUTIES
BARBARA BEATTY
AMY HERRON
JILL WARD
MICHELLE YAMAGUCHI

**COUNTY OF VENTURA,
CALIFORNIA**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2020

Compiled by:
Jill K. Ward, Deputy Director, Auditor-Controller
County of Ventura, California

COUNTY OF VENTURA, CALIFORNIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2020

I. FINANCIAL STATEMENT FINDINGS

Finding 2018-001 and Finding 2019-001

System Procedures Related to Patient Accounts

Status of Corrective Action:

Partially implemented.

Department's Management Response:

- A. This item is implemented. The Ventura County Health Care Agency (HCA) Management agrees with the recommendations that the Medical Center review its current policies and procedures related to the testing of its software applications. HCA's approach is to substantially reduce the use of test patients in Cerner's production environment and institute controls to prevent any further contamination of financial or quality systems and reports.
- B. HCA Management agrees that the Medical Center should review the secondary payor electronic posting process and address any system/technical matters related to the Medical Center's Electronic Medical Records System (CERNER).

View of Responsible Officials and Corrective Action:

- A. HCA IT Director implemented the Corrective Action Plan on February 8, 2019 with a written policy that governs the use of test patients in production environment. The written policy addresses the following:
 - Test Patient Definition
 - Limits and Required Approvals for New Test Patients
 - Naming Test Patients
 - Use of Test Patients
 - Clean Up After Use of Test Patients
 - Audit and Control
- B. HCA Management agrees that the Medical System should review the secondary payor electronic posting process and address any system/technical matters related to the Medical System's Electronic Medical Records System (Cerner).

Cerner has not yet corrected underlying systems to accommodate correct processing of remittance advice transactions for secondary payers on behalf of all hospital and health system clients. Cerner currently estimates this will be corrected within the year, by July 31, 2022.

As we await Cerner's software update, we adhere to interim procedures to correct the credit balances. Corrective Action to mitigate: During FY20-21, with assistance from external experts, Revenue Cycle 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 correct any duplicate posting. Total credit balances have been reduced more than 70% since October 2019.

COUNTY OF VENTURA, CALIFORNIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2020

Name of Responsible Persons:

Mike Taylor, HCA Chief Financial Officer

Molly Teron, HCA Patient Financial Services Director

Bach Nguyen, HCA Chief Information Officer

Implementation Date:

A. Completed October 2019

B. October 1, 2020 related to interim procedures

July 31, 2022 related to Cerner software update

II. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2018-003

Program: Block Grants for Prevention and Treatment of Substance Abuse (SAPT), HOME Investment Partnerships Program (HOME)

CFDA No.: 93.959, 14.239

Federal Grantor: U.S. Department of Health and Human Services, U.S. Department of Housing and Urban Development

Passed-through: California Health and Human Services Agency

Award No. and Year: 94-9088447, Various

Compliance Requirements: Subrecipient Monitoring

A. Block Grants for Prevention and Treatment of Substance Abuse (SAPT)

Status: Implemented.

B. HOME Investment Partnerships Program

Status: Implemented.

Finding 2018-004

Program: Block Grants for Prevention and Treatment of Substance Abuse (SAPT)

CFDA No.: 93.959

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

Passed-through: California Health and Human Services Agency

Award No. and Year: 94-9088447

Compliance Requirements: Procurement and Suspension and Debarment

Status: Implemented.

COUNTY OF VENTURA, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020

Finding 2019-002

Program: Supplemental Nutrition Assistant Program (SNAP)

CFDA No.: 10.561

Federal Grantor: U.S. Department of Agriculture

Passed-through: California Department of Public Health/Aging/Social Services

Award No. and Year: Various

Compliance Requirements: Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Status: Implemented.

JEFFERY S. BURGH
AUDITOR-CONTROLLER

COUNTY OF VENTURA
800 SOUTH VICTORIA AVE.
VENTURA, CA 93009-1540



ASSISTANT
AUDITOR-CONTROLLER
JOANNE McDONALD

CHIEF DEPUTIES
BARBARA BEATTY
AMY HERRON
JILL WARD
MICHELLE YAMAGUCHI

COUNTY OF VENTURA,
CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2020

Compiled by:
Jill K. Ward, Deputy Director, Auditor-Controller
County of Ventura, California

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2020

I. FINANCIAL STATEMENT FINDINGS

Finding 2020-001

System Procedures Related to Patient Accounts

Department's Management Response:

Health Care Agency (HCA) Management agrees the Medical System should maintain policies and procedures to ensure the accuracy and integrity of patient account charges, receivables and contractual allowances.

View of Responsible Officials and Corrective Action:

HCA Management agrees that the Medical System should review the secondary payor electronic posting process and address any system/technical matters related to the Medical System's Electronic Medical Records System (Cerner).

Cerner has not yet corrected underlying systems to accommodate correct processing of remittance advice transactions for secondary payers on behalf of all hospital and health system clients. Cerner currently estimates this will be corrected within the year, by July 31, 2022.

As we await Cerner's software update, we adhere to interim procedures to correct the credit balances. Corrective Action to mitigate: During FY20-21, with assistance from external experts, Revenue Cycle 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 correct any duplicate posting. Total credit balances have been reduced more than 70% since October 2019.

Name of Responsible Persons:

Mike Taylor, HCA Chief Financial Officer
Molly Teron, HCA Patient Financial Services Director
Bach Nguyen, HCA Chief Information Officer

Implementation Date:

October 1, 2020 related to interim procedures
July 31, 2022 related to Cerner software update

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2020

Finding 2020-002

Review of Contractual Reserve Calculation – Medical Center

Department's Management Response:

HCA Management agrees with the recommendation the Medical System strengthen policies, procedures and internal controls to ensure proper analysis of contractual reserve calculations and estimates are recorded in accordance with generally accepted accounting principles.

View of Responsible Officials and Corrective Action:

HCA Management will more clearly indicate the amount of each reserve by funding source, basis and methodology for estimation. Until formal notification from the State of California has been received, historical practice has been to rely upon schedules provided by the California Association of Public Hospitals (CAPH). On behalf of all Designated Public Hospitals, CAPH works closely with the State of California Department of Health Care Services in developing supplemental funding programs. Policy and procedures will also include a retrospective review of revenue recorded in prior years compared to amounts realized. The Ventura County Medical Center (VCMC) Chief Financial Officer (CFO) and HCA CFO review of estimated settlements and contractals will be documented.

The Medical System was recently notified appeals for a change-in-scope of services request (CSOSR), filed in 2018, had been approved, by Medi-Cal, for six of the Medical System's Federally Qualified Health Clinics (FQHCs). Although the effective date of the appeal-adjusted rates should have been July 1, 2015, the notification letters reference claims with dates of service on or after January 1, 2017 for reprocessing. In addition, Management is still awaiting approval for four other FQHC sites. As management works with Medi-Cal to resolve these questions, weekly funds received from Medi-Cal for all ten (10) sites are closely monitored. The Medical System will adjust settlement receivables and liabilities, as soon as they are verifiable.

Name of Responsible Persons:

Fred Benharash, Ventura County Medical Center Chief Finance Officer
Ursula Sutherland, HCA Assistant Chief Finance Officer
Mike Taylor, HCA Chief Finance Officer

Implementation Date:

September 30, 2021

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2020

Finding 2020-003

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

Department's Management Response:

HCA Management agrees to implement internal controls to ensure all changes to Charge Description Master (CDM) rates are identified, documented and reviewed by appropriate Medical System management.

View of Responsible Officials and Corrective Action:

Effective July 1, 2020, all CDM updates have documented approval from the HCA Director, Chief Financial Officer, or Board of Supervisors, as in the case of "annual CDM update" entered in August 2020.

There are two major types of changes to the CDM:

1. An overall rate change typically made annually to many line items, simultaneously. For example: an annual "across the board" increase of 5%.
2. CDM maintenance. This includes additions, changes, and deletions to specific and very limited items; these are maintained through a Chargemaster Change Form which is distributed by Information Technology (IT) Informatics once a request for CDM Maintenance has been made.

CDM maintenance and updates are approved throughout the year by the Chief Financial Officer and subsequently summarized in the mid-year board letter and approved by the Board of Supervisors. As part of the annual budget process, current CDM is approved by the Board of Supervisors, including a comparison to prior year CDM.

Name of Responsible Persons:

Mike Taylor, HCA Chief Financial Officer
Molly Teron, Patient Financial Services Director
Bach Nguyen, HCA Chief Information Officer

Implementation Date:

July 1, 2020

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2020

II. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2020-004

Program: Foster Care Title IV-E

CFDA No.: 93.658

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

Passed-through: California Department of Social Services

Award No. and Year: 2020

Compliance Requirements: Subrecipient Monitoring

Type of Finding: Material Weakness in Internal Control and Material Instance of Non-Compliance

Department's Management Response:

The Ventura County Human Services Agency (HSA) Management agrees with the recommendation to strengthen our subrecipient monitoring policies and procedures in accordance with 2 CFR200.331 for Group Homes, Foster Family Agencies (FFA) and Short Term Residential Therapeutic Programs (STRTP) that receive Foster Care Title IV-E assistance.

HSA has been reporting Group Homes, FFAs, and STRTP as subrecipients in the Schedule of Expenditures of Federal Awards for the past few years and continues to do so. Subrecipient notification letters have been sent to those with federal pass-through amounts at the end of the fiscal year when the actual federal pass-through amounts are identified and calculated, including the information at 2 CFR 200.332(a)(1) through (6), and Single Audit requirements if subrecipients meet federal award threshold.

While no formal subrecipient monitoring policies and procedures are currently in place for Group Homes, FFAs and STRTPs, HSA social workers pay monthly visits to the children placed with these facilities. Any concerns involving a child's wellbeing that arise from such visits is noted in the client's case file and reported to the California Department of Social Services Community Care Licensing Division for any known non-compliance issues. HSA Social Workers are required to report placement changes timely to eliminate the possibility of overpayments.

Though HSA has received and reviewed Single Audits from some Group Homes, FFAs and STRTPs, we agree that it has not required Single Audits or audited financial reports be submitted by all applicable Group Homes, FFAs and STRTPs, and our Single Audit Log was not complete.

The following are the challenges of implementing formal subrecipient monitoring policies and procedures for Group Homes, FFAs, and STRTPs, which are much different than other federal awards:

1. Group Homes, FFAs, and STRTPs are licensed and monitored by the State of California and therefore, HSA relies on state licensing and good standing with the State to allow placements of foster children in these facilities. It is our understanding that the State of California evaluates each Group Home/FFA/STRTP's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of serving as a State-approved Group Home/FFA/STRTP during its licensure and review process.

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2020

2. HSA does not have contracts with, nor “award” federal funding to Group Homes, FFAs and STRTPs at the beginning of the fiscal year. Rather, HSA places individual foster children with these facilities based on the locations, space availability, and the individual child’s need. The State determines foster care rate based on the level of care and placement types. If children placed with these facilities are determined to be federally eligible, a portion of the foster care payment is considered “federal award”. Not every foster child placed with these facilities are federally eligible. The federal award amounts are calculated based on the Federal Sharing Ratio for various placement types. Since children are always coming in and out of foster care, and placements change with the child’s current needs, HSA will not know the numbers of children to be placed, nor the eligible federal amounts during the fiscal year. Therefore, to date, we have informed Group Homes, FFAs and STRTPs of the federal pass-through information at the end of each fiscal year.

View of Responsible Officials and Corrective Action:

HSA management will implement the following Corrective Action Plan:

- A. HSA will implement procedures to evaluate the risk of noncompliance of Group Homes, FFAs and STRTPs:
 - Create a document log to keep track of the status of Single Audit Reports for all subrecipients.
 - Follow up with subrecipients who have not submitted Single Audited Reports, document the reasons, and request for audited financial statements if they are exempt from Single Audit requirement.
 - Review, document, and follow up with any noncompliance reported on Single Audit Reports or audited financial statements.
- B. HSA will continue to send out sub-award notice to subrecipients as soon as such award amounts are finalized. The sub-award notice will include:
 - Inform the entities that the State of California has determined they are a subrecipient of federal pass-through funds, and Single Audit is required for any non-federal entity that expends a combined total of \$750,000 or more per year in federal awards.
 - Request that they submit their Single Audit Reports to HSA or audited financial statements if they do not meet the threshold of award amounts.
 - Provide federal prime award information required by 2 CFR §200.332 (a) (1) to (6) to subrecipients.
- C. HSA Fiscal will coordinate with Children and Family Services (CFS) to take appropriation actions for any known violations reported by HSA social workers during their monthly visits.

Name of Responsible Persons:

Helina Wu, Chief Financial Officer, Human Services Agency

Jennie Pittman, Deputy Director for Administrative Services, Human Service Agency

Implementation Date:

July 30, 2021

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2020

Finding 2020-005

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: Material Weakness in Internal Control and Instance of Non-Compliance

Department's Management Response:

- A. The District Attorney's Office (DAO) management agrees with the recommendations that it provide notice to subrecipients of a subaward and other required information pursuant to 2 CFR Section 200.332(a).
- B. DAO management agrees that a subrecipient's risk assessment needs to be completed and documentation retained in accordance with 2 CFR Section 200.332(b).

View of Responsible Officials and Corrective Action:

- A. Director of Fiscal and Administrative Services believes that the requirements of 2 CFR Section 200.332(a) were substantially met by providing the subrecipient a copy of the County's award notification. The award notification includes the required information, such as: federal award identification number, DUNS number, CFDA number and name, notice that it is not a research and development grant, and an approved budget that identifies approved expenditures and the indirect cost rate. To further comply with Section 200.332(a) in the future, the DAO will issue a letter to each subrecipient that includes the required information, in addition to a copy of the award notification.

Director of Fiscal and Administrative Services implemented a Corrective Action Plan on June 22, 2021, with a written policy that includes new protocols for subrecipient monitoring. The written policy addresses the following:

- Timely notification to subrecipients of subaward status
 - Issuing subrecipients a letter notifying subrecipient of required information consistent with 2 CFR Section 200.332(a), as well providing reference to 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- B. Director of Fiscal and Administrative Services and the Grant Manager performed a subrecipient risk assessment but did not maintain sufficient evidence of completion. Director of Fiscal and Administrative Services implemented a Corrective Action Plan on June 22, 2021, with a written policy that includes new protocols for subrecipient monitoring. The written policy addresses the following:
 - Requirement for Grants Manager to complete subrecipient risk assessment and retain risk assessment checklist
 - Requirement for each subrecipient to answer subrecipient risk assessment and submit to DAO for retention

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2020

Name of Responsible Persons:

Stuart Gardner, Director of Fiscal and Administrative Services

Anne Jensen, Grants Manager

Implementation Date:

A. Completed June 22, 2021

B. Completed June 22, 2021

Finding 2020-006

Program: Coronavirus Relief Fund

CFDA No.: 21.019

Federal Grantor: U.S. Department of the Treasury

Award No. and Year: 2020

Compliance Requirements: Subrecipient Monitoring

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

Department's Management Response:

Management agrees that the County should modify and/or strengthen our current policies and procedures to ensure that all required award information and applicable requirements are communicated to subrecipients at the time of subaward.

View of Responsible Officials and Corrective Action:

The plan of correction will include a review of the 2 CFR Part 200.331(a) Requirements for Pass Through Entities regulations to ensure that all subrecipients of Federal Awards receive clear identification of the Federal subaward information that is required in accordance with this regulation.

The County will update the Subrecipient package and monitoring policies to ensure that for Fiscal Year 2020-21:

- Each subrecipient's contract contains a subaward exhibit that includes all the information that is required to be passed through to a subrecipient as required by the regulations. This exhibit will be signed by both the subrecipient and the County upon execution of the contract. Each party to the contract will receive a fully executed copy of the contract.
- Documentation will be maintained in the contract file as evidence that 2 CFR Part 200.331(a) Requirements for Pass Through Entities regulations were followed.

Subsequent to our agreement with the Ventura County Community Foundation, the County entered into subrecipient agreements for Coronavirus Relief Fund (CRF) Grants with our ten cities and another with our non-profit hospitals in Ventura County. These agreements conformed to 2CFR Part 200.331(a).

Name of Responsible Persons:

Scott Powers, Deputy Executive Officer

Implementation Date:

August 1, 2020



Management Letter

For the Year Ended June 30, 2020

County of Ventura, California



To the Board of Supervisors
County of Ventura, California

In planning and performing our audit of the basic financial statements of the County of Ventura (County) as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

We have previously reported on the County's internal control in our report dated March 25, 2021, in accordance with *Government Auditing Standards*. This letter does not affect our report dated March 25, 2021, on the financial statements of the County.

During our audit we noted certain matters involving internal control and other operational matters that are presented for your consideration. These observations and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve internal control or result in other operating efficiencies and are summarized as follows:

STATUS OF PRIOR YEAR MANAGEMENT LETTER OBSERVATIONS

Summarized below is the current status of observations reported in the management letter for the year ended June 30, 2018.

PHYSICIAN CONTRACTS AND PAYMENTS – VCMC

OBSERVATION:

During our testing of physician contracts and payments, we noted that payments were supported by invoices. However, we observed that the level of underlying supporting documentation for each compensation type was inconsistent and could be improved. Further, the Medical Center would benefit from formalizing policies and procedures related to these invoices as the support may come from different sources of the operations (i.e. on-call schedules, clinic schedules or electronic health records).

RECOMMENDATION:

We recommend the Medical Center continue to review its current policies and formalize procedures related to the documentation requirements over its physician contracts and invoices.

STATUS OF IMPLEMENTATION OF RECOMMENDATION:

In progress.

HCA management concurs with the recommendation that the Medical Center review current policies, and formalize and develop standard policies and procedures related to the documentation requirements over physician contracts and invoices.

HCA supports the development of policies and procedures related to documentation requirements for all compensation types, and supports consistent practice throughout the agency.

In effort to establish a common understanding and consistent practice for the agency, HCA has developed a draft version and is approaching the completion of a policy and administration manual concerning physician compensation philosophy. The manual addresses physician compensation governance, components of physician compensation, approved market benchmarks, as well as contract management and standards and processes. Among the various exhibits in this manual, there is a specific exhibit dedicated to the physician invoice process. Although it is currently in a draft format, it builds upon the current processes by adding additional review and approval steps, contains invoice documentation examples including activity logs requiring review and administrative sign-off. Adherence to and enforcement of this policy will commence upon its completion which is anticipated by 12/31/2021.

Responsible Party: Fred Benharash, Chief Financial Officer, Ventura County Hospitals

Implementation Date: December 31, 2021

Our audit procedures are designed primarily to enable us to form our opinion on the financial statements, and therefore may not bring to light all weaknesses in policies or procedures that may exist. We aim, however, to use our knowledge of the County gained during our work to make comments and suggestions that we hope will be useful to you.

We would be pleased to discuss these comments and recommendations with you at any time.

This communication is intended solely for the information and use of the Board of Supervisors, management, and others within the County and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Eric Sully LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
March 25, 2021