



Federal Awards Reports in Accordance
with the Uniform Guidance
June 30, 2021

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 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 County of Ventura, California (County), as of and for the year then ended June 30, 2021, 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 11, 2022. Our report includes a reference to other auditors who audited the financial statements of the Ventura County Employees’ Retirement Association, 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. Our report also includes an emphasis-of-matter regarding the County’s adoption of Governmental Auditing Standards Board Statement No. 84, *Fiduciary Activities*, effective July 1, 2020, and a prior period adjustment was recorded to the Medical System Enterprise Fund and Business – Type Activities to recognize patient credit balances not previously recorded.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002 to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as item 2021-003 to be a significant deficiency.

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 Findings

The County's response 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 response was 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.



Rancho Cucamonga, California
March 11, 2022



Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the 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, 2021. 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 \$16,454 in federal awards which is not included in the schedule during the year ended June 30, 2021. 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 opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County’s compliance.

Opinion on Each Major Federal Program

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 major federal programs for the year ended June 30, 2021.

Other Matters

The results of our auditing procedures disclosed 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 2021-004 through 2021-007. 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.

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. *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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section 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 and significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2021-004 through 2021-007 that we consider to be significant deficiencies.

The County's response to the internal control over compliance 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.

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 11, 2022, 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 Employees' Retirement Association, 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 report also includes an emphasis-of-matter regarding the County's adoption of Governmental Auditing Standards Board Statement No. 84, *Fiduciary Activities*, effective July 1, 2020, and a prior period adjustment was recorded to the Medical System Enterprise Fund and Business – Type Activities to recognize patient credit balances not previously recorded. 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 basic financial statements as a whole.



Rancho Cucamonga, California
July 21, 2022

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING/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	AP20PPQFO000C001	\$ 829,250	\$ -
Plant and Animal Disease, Pest Control, and Animal Care - Sudden Oak Death (SOD)	10.025	AP20PPQFO000C001	1,552	-
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth (LBAM)	10.025	AP20PPQFO000C540	4,078	-
Plant and Animal Disease, Pest Control, and Animal Care - Asian Citrus Psyllid Bulk Citrus Regulatory	10.025	AP20PPQFO000C010	122,758	-
Total Plant and Animal Disease, Pest Control, and Animal Care			<u>957,638</u>	<u>-</u>
CHILD NUTRITION CLUSTER				
Passed-through California Department of Education:				
School Breakfast Program	10.553	03069-SN-56R	45,211	-
National School Lunch Program	10.555	03069-SN-56R	81,266	-
Total Child Nutrition Cluster			<u>126,477</u>	<u>-</u>
Direct Programs:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	N/A	2,140	-
Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children			<u>2,140</u>	<u>-</u>
Passed-through California Department of Public Health:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	19-10130	1,313,225	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	20-10130	3,224,532	-
Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children			<u>4,537,757</u>	<u>-</u>
Passed-through California Department of Education:				
Child & Adult Care Food Program	10.558	04324-CACFP-56-GM-IC	4,895	-
Child & Adult Care Food Program	10.558	04324-CACFP-56-GM-IC	4,176	-
Total Child & Adult Care Food Program			<u>9,071</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-1920-18	20,667	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Supplemental Nutrition Assistance Education Program	10.561	SP-2021-18	94,004	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh Expansion	10.561	CF 1920-18	4,029	-
Sub-total			<u>118,700</u>	<u>-</u>

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING/FEDERAL CFDA NUMBER	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER ^[1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF AGRICULTURE (Continued):</u>				
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER (Continued)				
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	19-10350	\$ 100,330	\$ -
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - The Nutrition Education and Obesity Prevention Program	10.561	19-10350	446,550	-
Sub-total			<u>546,880</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	316,458	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh CalWIN	10.561	WCDS 2/2/21	265,521	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh Admin	10.561	CFL 20/21-12-31	17,276,227	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh Employment & Training	10.561	CFL 20/21-40	46,067	-
Sub-total			<u>17,904,273</u>	<u>-</u>
Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			<u>18,569,853</u>	<u>-</u>
Total Supplemental Nutrition Assistance Program (SNAP) Cluster			<u>18,569,853</u>	<u>-</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	42,304	-
Total Forest Service Schools and Roads Cluster			<u>42,304</u>	<u>-</u>
Direct Programs:				
Law Enforcement Agreements - 2020 Controlled Substance Annual Operating & Financial Plan	10.704	20-LE-11051360-038 Mod 02	24,000	-
Watershed Protection and Flood Prevention - Beardsley-Ferro Channel	10.904	NR209104XXXXC007	280,037	-
Total Direct Programs			<u>304,037</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>24,549,277</u>	<u>-</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>				
Passed-through Department of Fish and Wildlife:				
Pacific Coast Salmon Recovery Pacific Salmon Treaty Program - Fisheries Restoration Grant - Arrundo Free Watershed Project GRA	11.438	P1750901	41,171	-
Total U.S. Department of Commerce			<u>41,171</u>	<u>-</u>

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING/FEDERAL CFDA NUMBER	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER ^[1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u>				
<u>CDBG - ENTITLEMENT GRANTS CLUSTER</u>				
Direct Programs:				
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 18	14.218	B-18-UC-06-0507	\$ 250,000	\$ 250,000
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 19	14.218	B-19-UC-06-0507	139,991	139,991
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 20	14.218	B-19-UC-06-0507	643,696	265,358
COVID-19 Community Development Block Grants/Entitlement Grants - Community Development Block Grant - CV	14.218	B-20-UW-06-0507	<u>188,367</u>	<u>188,367</u>
Sub-total Direct Programs			<u>1,222,054</u>	<u>843,716</u>
Passed-through City of Los Angeles:				
Community Development Block Grants/Entitlement Grants - CDBG Emergency Financial Assistance Program	14.218	CD20102105	<u>63,866</u>	-
Passed-through City of San Buenaventura:				
Community Development Block Grants/Entitlement Grants	14.218	95-6000807	<u>137,136</u>	-
Total Community Development Block Grants/Entitlement Grants			<u>1,423,056</u>	<u>843,716</u>
Total CDBG - Entitlement Grants Cluster			<u>1,423,056</u>	<u>843,716</u>
Direct Programs:				
Emergency Solutions Grant Program - State 19	14.231	E-19-UC-06-0507	3,380	-
Emergency Solutions Grant Program - State 20	14.231	18-ESG-12345	270,467	270,467
Emergency Solutions Grant Program - State 19	14.231	19-ESG-13118	<u>53,244</u>	<u>49,000</u>
Sub-total Direct Programs			<u>327,091</u>	<u>319,467</u>
Passed-through California Department of Housing and Community Development:				
COVID-19 - Emergency Solutions Grant Program - CV	14.231	20-ESGVC1-00017	<u>328,466</u>	<u>235,064</u>
Total Emergency Solutions Grant Program			<u>655,557</u>	<u>554,531</u>
Direct Programs:				
Home Investment Partnerships Program - HOME Grant 17	14.239	M-17-UC-06-0540	15,130	15,130
Home Investment Partnerships Program - HOME Grant 18	14.239	M-18-UC-06-0540	226,011	226,011
Home Investment Partnerships Program - HOME Grant 19	14.239	M-19-UC-06-0540	55,758	55,758
Home Investment Partnerships Program - HOME Grant 20	14.239	M-20-UC-06-0540	<u>156,395</u>	<u>28,000</u>
Total Home Investment Partnerships Program			<u>453,294</u>	<u>324,899</u>
Passed-through California Department of Public Health:				
Housing Opportunities for Persons with AIDS	14.241	19-10526	370,902	-
Housing Opportunities for Persons with AIDS CARES Act Supplemental Funding	14.241	19-11137	<u>34,053</u>	-
Total Housing Opportunities for Persons with AIDS Program			<u>404,955</u>	-

County of Ventura, California
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2021

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING/FEDERAL CFDA NUMBER	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER ^[4]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued):</u>				
Direct Programs:				
Continuum of Care Program - Shelter Plus Care Oxnard/East County	14.267	N/A	\$ 61,061	\$ -
Continuum of Care Program - Shelter Plus Care: All Ventura County	14.267	N/A	239,600	-
Continuum of Care Program - Continuum of Care 20-1	14.267	CA1711L9D111800	6,667	-
Continuum of Care Program - Continuum of Care 21-1	14.267	CA1619L9D111802	101,492	-
Continuum of Care Program - Continuum of Care 21-2	14.267	CA1619L9D111902	185,406	185,406
Sub-total Direct Programs			594,226	185,406
Passed-through City of Los Angeles:				
Continuum of Care Program - Choices PSH	14.267	CA1618L9D111903	369,987	-
Continuum of Care Program - Homeless HUD - VCRRH	14.267	CA1240L9D111906	81,829	-
Continuum of Care Program - HMIS CoC 19-20	14.267	CA0715L9D111811	4,241	-
Continuum of Care Program - HMIS CoC 20-21	14.267	CA0715L9D111912	164,064	-
Continuum of Care Program - HMIS Expansion - CES CoC 19-20	14.267	CA1521L9D111803	18,731	-
Continuum of Care Program - HMIS Expansion - CES CoC 20-21	14.267	CA1521L9D111904	144,888	-
Sub-total			783,740	-
Total Continuum of Care Program			1,377,966	185,406
Total U.S. Department of Housing and Urban Development			4,314,828	1,908,552
<u>U.S. DEPARTMENT OF JUSTICE:</u>				
Direct Programs:				
Domestic Cannabis Eradication Suppression - FY 2020 DEA Domestic Cannabis Eradication Suppression Program	16.U01	2020-51	39,550	-
Domestic Cannabis Eradication Suppression - FY 2021 DEA Domestic Cannabis Eradication Suppression Program	16.U01	2021-53	1,126	-
Sub-total			40,676	-
Services for Trafficking Victims - FY 19 Enhanced Collaborative Model Task Force to Combat Human Trafficking	16.320	N/A	231,971	-
Sub-total Direct Programs			272,647	-
Passed-through California Victim Compensation Board:				
Antiterrorism Emergency Reserve - Antiterrorism and Emergency Assistance Program (AEAP)	16.321	VC-G8007	413,042	-

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING/FEDERAL CFDA NUMBER	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER ^[1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (Continued):				
Passed-through California Governor's Office of Emergency Services:				
Crime Victim Assistance - Victim/Witness Assistance Program	16.575	VW19380560	\$ 298,278	\$ -
Crime Victim Assistance - Victim/Witness Assistance Program	16.575	VW20390560	830,234	-
Crime Victim Assistance - Unserved/Underserved (XV)	16.575	UV19020560	48,285	-
Crime Victim Assistance - Unserved/Underserved (XV)	16.575	UV20030560	136,835	-
Crime Victim Assistance - Child Abuse Treatment XT	16.575	AT19020560	130,089	41,996
Crime Victim Assistance - Child Abuse Treatment XT	16.575	AT20010560	124,413	22,762
Crime Victim Assistance - Elder Abuse Program XE	16.575	XE19020560	103,695	-
Crime Victim Assistance - Elder Abuse Program XE	16.575	XE20030560	104,069	-
Crime Victim Assistance - County Victim Services XC Program	16.575	XC19020560	137,056	61,464
Crime Victim Assistance - County Victim Services XC Program	16.575	XC20030560	153,112	75,182
Crime Victim Assistance - Child Advocacy Center Program (KC)	16.575	KC19A30560	171,473	-
Crime Victim Assistance - Child Advocacy Center Program (KC)	16.575	KC19030560	161,702	-
Crime Victim Assistance - Child Advocacy Center Program (KC)	16.575	KC20A40560	66,259	-
Crime Victim Assistance - Child Advocacy Center Program (KC)	16.575	KC20040560	85,681	-
Crime Victim Assistance - Increased Access to Services (KU)	16.575	KU19010560	125,000	-
Crime Victim Assistance - Transitional Housing 19-20	16.575	XH19020560	109,013	-
Crime Victim Assistance - Transitional Housing 20-21	16.575	XH20030560	187,003	-
Sub-total			<u>2,972,197</u>	<u>201,404</u>
Total Crime Victim Assistance			<u>2,972,197</u>	<u>201,404</u>
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	847,379	6,974
Edward Byrne Memorial Justice Assistance Grant Program - Mental Health Training Grant	16.738	N/A	15,480	-
Sub-total			<u>862,859</u>	<u>6,974</u>
Direct Programs:				
Coronavirus Emergency Supplemental Funding Program - BJA FY20	16.034	N/A	38,941	-
National Institute of Justice Research, Evaluation, and Development Project Grants - Accreditation Project Facility Improvements	16.560	2019-DU-BX-0006	122,523	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Programs - Improving Criminal Justice Responses	16.590	N/A	46,271	-
DNA Backlog Reduction Program - 17 DNA Lab Efficiency Improv-CapEnhance	16.741	2017-DN-BX-0199	3,492	-
DNA Backlog Reduction Program - 18 DNA Cap Enhance & Backlog Reduction	16.741	2018-DN-BX-0081	74,660	-
DNA Backlog Reduction Program - 19 DNA Cap Enhance & Backlog Reduction	16.741	2019-DN-BX-0014	209,762	-
DNA Backlog Reduction Program - 20 DNA Cap Enhance & Backlog Reduction	16.741	2020-DN-BX-0144	44,638	-
Sub-total			<u>332,552</u>	<u>-</u>

County of Ventura, California
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2021

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING/FEDERAL CFDA NUMBER	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER ^[1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF JUSTICE (Continued):</u>				
Direct Programs (Continued):				
Paul Coverdell Forensic Sciences Improvement Grant Program - Coverdell NFS Improvement Grant 2019	16.742	CQ19020560	\$ 35,414	\$ -
Paul Coverdell Forensic Sciences Improvement Grant Program - Coverdell NFS Improvement Grant 2020	16.742	CQ20030560	19,012	-
Paul Coverdell Forensic Sciences Improvement Grant Program - 19 Coverdell 19COVFSIA	16.742	CQ19150560	68,166	-
Paul Coverdell Forensic Sciences Improvement Grant Program - 20 Coverdell 20COVFSIA	16.742	CQ20160560	7,452	-
Paul Coverdell Forensic Sciences Improvement Grant Program - BJA FY 20 Paul Coverdell Forensic Science Improvement Grants Program	16.742	2020-CDBX-0055	<u>20,613</u>	<u>-</u>
Sub-total			<u>150,657</u>	<u>-</u>
Harold Rogers Prescription Drug Monitoring Program - Ventura County Opioid Abuse Suppression Taskforce	16.754	2018-PM-BX-K040	<u>349,902</u>	<u>-</u>
Equitable Sharing Program - Federal Equitable Sharing Agreement F.E.S.A.	16.922	N/A	328,582	-
Equitable Sharing Program - Federal Equitable Sharing Agreement F.E.S.A.	16.922	N/A	<u>96,080</u>	<u>-</u>
Sub-total			<u>424,662</u>	<u>-</u>
Total Direct Programs			<u>1,738,155</u>	<u>-</u>
Total U.S. Department of Justice			<u>5,986,253</u>	<u>208,378</u>
<u>U.S. DEPARTMENT OF LABOR:</u>				
WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) CLUSTER				
Passed-through California Employment Development Department:				
WIOA Adult Program - WIOA Adult (201)	17.258	AA011044	241,745	-
WIOA Adult Program - WIOA Adult (202)	17.258	AA011044	58,533	-
WIOA Adult Program - WIOA Adult (202)	17.258	AA011044	756,952	-
WIOA Adult Program - Regional Training Coordinator (WDB 1144)	17.258	K9110077	54,539	-
WIOA Adult Program - Slingshot 2.0/Regional Plan Implem. (WDB 1145)	17.258	K9110077	35,540	-
WIOA Adult Program - VEAP 1151 PY	17.258	K9110077	123,374	-
WIOA Adult Program - Regional Plan Implementation (1169)	17.258	AA011044	136,006	-
WIOA Adult Program - ELL Pathways to Careers (WDB 1206)	17.258	AA011044	<u>151,851</u>	<u>102,231</u>
Sub-total			<u>1,558,540</u>	<u>102,231</u>
WIOA Youth Activities - WIOA Youth (301)	17.259	AA011044	38,484	-
WIOA Youth Activities - WIOA Youth (302)	17.259	AA011044	1,188,123	938,174
WIOA Youth Activities - WIOA Youth (301)	17.259	AA011044	<u>4,456</u>	<u>-</u>
Sub-total			<u>1,231,063</u>	<u>938,174</u>
WIOA Dislocated Worker Formula Grants - Rapid Response 292	17.278	AA011044	8,964	-
WIOA Dislocated Worker Formula Grants - Rapid Response 293	17.278	AA011044	40,123	-
WIOA Dislocated Worker Formula Grants - Rapid Response 540	17.278	AA011044	37,763	-
WIOA Dislocated Worker Formula Grants - Rapid Response 541	17.278	AA011044	121,678	90,000
WIOA Dislocated Worker Formula Grants - WIOA DLW (501)	17.278	AA011044	328,902	-
WIOA Dislocated Worker Formula Grants - WIOA DLW (502)	17.278	AA011044	170,372	-
WIOA Dislocated Worker Formula Grants - WIOA DLW (502)	17.278	AA011044	840,086	-
COVID-19 - WIOA Dislocated Worker Formula Grants - Underserved Impacted Individuals 1187	17.278	AA011044	<u>403,211</u>	<u>-</u>
Sub-total			<u>1,951,099</u>	<u>90,000</u>
Total Workforce Innovation and Opportunity Act (WIOA) Cluster			<u>4,740,702</u>	<u>1,130,405</u>

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<u>U.S. DEPARTMENT OF LABOR (Continued):</u>				
Passed-through California Department of Aging: Senior Community Service Employment Program - Title V - Senior Employment - SCSEP	17.235	TV-2021-18	\$ 48,773	\$ -
Passed-through California Employment Development Department: Reintegration of Ex-Offenders - DOL Pathway Homes	17.270	PE-35034-20-60-A-6	144,034	-
WIOA National Dislocated Worker Grants / WIA National Emergency Grants - 2018 CA Megafires NDWG (1140, 1143)	17.277	K9110077	117,711	117,711
COVID-19 - WIOA National Emergency Grants - Employment Recovery NDWG 1194	17.277	AA011044	114,035	-
Sub-total			<u>231,746</u>	<u>117,711</u>
Hurricanes and Wildfires - National Dislocated Workers Grants - 2018 CA Megafires NDWG (1202, 1203)	17.286	AA011044	342,072	293,859
Total Passed-through California Employment Development Department			<u>717,852</u>	<u>411,570</u>
Total U.S. Department of Labor			<u>5,507,327</u>	<u>1,541,975</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>				
Direct Programs:				
Airport Improvement Program - NE Apron & Hangar Development; CMS 339-036	20.106	N/A	1,165,099	-
Airport Improvement Program - Airport Layout Plan Study; OXR 179-035	20.106	N/A	(7,001)	-
Airport Improvement Program - Rehabilitate Taxiway H; CMA 339-37	20.106	N/A	144,889	-
Airport Improvement Program - COVID-19 - CMA 339-039 FAA Cares Act Airport Grant	20.106	N/A	157,000	-
Airport Improvement Program - COVID-19 - OXR 179-036 FAA Cares Act Airport Grant	20.106	N/A	69,000	-
Airway Science - Reconstruct 7-25 TXWY A-E - Design; OXR 179-037	20.106	N/A	499,387	-
Aviation Research Grants - Update Airport Master Plan; CMA 339-038	20.106	N/A	271,344	-
Sub-total Direct Programs			<u>2,299,718</u>	<u>-</u>
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER				
Passed-through California Department of Transportation: Highway Planning and Construction	20.205	07-VEN-0-CR	1,303,846	-
Total Highway Planning and Construction Cluster			<u>1,303,846</u>	<u>-</u>
FEDERAL TRANSIT CLUSTER				
Passed-through Ventura County Transportation Commission: Federal Transit Formula Grants - Work Reliability Transport Program	20.507	CA-2020-076-00	58,810	-
Total Federal Transit Cluster			<u>58,810</u>	<u>-</u>
TRANSIT SERVICES PROGRAMS CLUSTER				
Passed-through Ventura County Transportation Commission: Enhanced Mobility of Seniors and Individuals with Disabilities - New Freedom Initiative	20.513	CA-2020-076	33,968	-
Enhanced Mobility of Seniors and Individuals with Disabilities - New Freedom Initiative	20.513	CA-2020-120	104,814	-
Sub-total			<u>138,782</u>	<u>-</u>
Total Transit Services Program Cluster			<u>138,782</u>	<u>-</u>

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U.S. DEPARTMENT OF TRANSPORTATION (Continued):				
HIGHWAY SAFETY CLUSTER				
Passed-through California Office of Traffic Safety:				
State and Community Highway Safety - FY20 Selective Traffic Enforcement Program	20.600	68-0297066	\$ 48,269	\$ -
State and Community Highway Safety - FY21 Selective Traffic Enforcement Program	20.600	68-0297066	38,530	-
State and Community Highway Safety - FY21 Selective Traffic Enforcement Program	20.600	68-0297066	2,495	-
State and Community Highway Safety - FY21 Selective Traffic Enforcement Program	20.600	68-0297066	14,254	-
State and Community Highway Safety - FY21 Selective Traffic Enforcement Program	20.600	68-0297066	3,365	-
State and Community Highway Safety - FY21 Selective Traffic Enforcement Program	20.600	68-0297066	<u>16,544</u>	<u>-</u>
Sub-total			<u>123,457</u>	<u>-</u>
National Priority Safety Programs - Alcohol and Drug Impaired Driver	20.616	DI20019	62,751	-
National Priority Safety Programs - Alcohol and Drug Impaired Driver	20.616	DI21012	299,100	-
National Priority Safety Programs - Child Passenger Safety Program	20.616	69A3752030000405BCAH	13,987	-
National Priority Safety Programs - Child Passenger Safety Program	20.616	69A3752130000405BCAH	45,916	-
National Priority Safety Programs - VC Drugged Driving while Uncertain: Alcohol, Drugs and the Law	20.616	DI120018	19,629	-
National Priority Safety Programs - FY21 Selective Traffic Enforcement Program	20.616	68-0297066	11,217	-
National Priority Safety Programs - FY21 Selective Traffic Enforcement Program	20.616	68-0297066	143	-
National Priority Safety Programs - FY20 Selective Traffic Enforcement Program	20.616	68-0297066	<u>1,222</u>	<u>-</u>
Sub-total			<u>453,965</u>	<u>-</u>
Sub-total passed-through California Office of Traffic Safety			<u>577,422</u>	<u>-</u>
Total Highway Safety Cluster			<u>577,422</u>	<u>-</u>
Passed-through California Office of Traffic Safety:				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY20 Selective Traffic Enforcement Program	20.608	68-0297066	30,532	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY20 Selective Traffic Enforcement Program	20.608	68-0297066	10,818	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY21 Selective Traffic Enforcement Program	20.608	68-0297066	58,620	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY21 Selective Traffic Enforcement Program	20.608	68-0297066	1,214	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY21 Selective Traffic Enforcement Program	20.608	68-0297066	18,769	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY21 Selective Traffic Enforcement Program	20.608	68-0297066	14,000	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY21 Selective Traffic Enforcement Program	20.608	68-0297066	22,119	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY21 Selective Traffic Enforcement Program	20.608	68-0297066	<u>15,235</u>	<u>-</u>
Sub-total			<u>171,307</u>	<u>-</u>
Total U.S. Department of Transportation			<u>4,549,885</u>	<u>-</u>

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<u>U.S. DEPARTMENT OF TREASURY:</u>				
Direct Programs:				
Volunteer Income Tax Assistance (VITA) Matching Grant Program 19-20	21.009	19VITA0123	\$ 7,582	\$ -
Volunteer Income Tax Assistance (VITA) Matching Grant Program 20-21	21.009	21VITA0171	40,771	40,000
Sub-total			<u>48,353</u>	<u>40,000</u>
Equitable Sharing - Federal Equitable Sharing Agreement	21.016	N/A	10,172	-
Sub-total			<u>10,172</u>	<u>-</u>
COVID-19 - Coronavirus Relief Fund - The Coronavirus Aid, Relief, and Economic Security Act - Coronavirus Relief Funds	21.019	N/A	82,929,292	20,372,339
Sub-total			<u>82,929,292</u>	<u>20,372,339</u>
Sub-total Direct Programs			<u>82,987,817</u>	<u>20,412,339</u>
Passed-through California Department of Finance:				
COVID-19 - Coronavirus Relief Fund - The Coronavirus Aid, Relief, and Economic Security Act - Coronavirus Relief Funds	21.019	N/A	19,396,868	8,196,589
Sub-total passed-through California Department of Finance			<u>19,396,868</u>	<u>8,196,589</u>
Sub-total			<u>102,384,685</u>	<u>28,608,928</u>
Total U.S. Department of Treasury			<u>102,384,685</u>	<u>28,608,928</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>				
Direct Programs:				
COVID-19 - Provider Relief Fund and American Rescue Act Rural Distribution General Distribution & Safety Net Hospitals	93.498	N/A	47,458,303	-
Sub-total Direct Programs			<u>47,458,303</u>	<u>-</u>
Passed-through California Department of Aging:				
Affordable Care Act State Health Insurance Assistance Program (SHIP) And Aging And Disability Resource Center (ADRC) Options Counseling For Medicare-Medicaid Individuals In States With Approved Financial Alignment Models - COVID-19 - ADRC CARES Act Funds	93.626	N/A	78,112	-
Total Passed-through California Department of Aging			<u>78,112</u>	<u>-</u>
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-2021-18	6,063	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-2021-18	48,604	48,604
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals - Title VII-A-Ombudsman	93.042	N/A	44,089	44,089
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services - Title III-D-Disease Prevention	93.043	AP-2021-18	41,707	-
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-2021-18	15,759	-
Sub-total			<u>156,222</u>	<u>98,693</u>

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<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):</u>				
AGING CLUSTER (Continued)				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title IIIB-Ombudsman	93.044	AP-2021-18	\$ 42,623	\$ 42,623
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title IIIB-Supportive Services	93.044	AP-2021-18	580,702	113,100
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title IIIB-Supportive Services Admin	93.044	AP-2021-18	300,283	-
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title IIIB-Supportive Services Diverted	93.044	AP-2021-18	41,008	-
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title IIIB-Supportive Services	93.044	N/A	131,395	-
Sub-total			<u>1,096,011</u>	<u>155,723</u>
Special Programs for the Aging, Title III, Part C, Nutrition Services - Title IIIC-Nutrition Services	93.045	AP-2021-18	1,368,094	1,074,597
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services - Title IIIC-Nutrition Services	93.045	N/A	907,332	-
Sub-total			<u>2,275,426</u>	<u>1,074,597</u>
National Family Caregiver Support, Title III, Part E - Title IIIE-Family Caregiver Support	93.052	AP-2021-18	302,846	117,853
COVID-19 - National Family Caregiver Support, Title III, Part E - Title IIIE-Family Caregiver Support Diverted	93.052	AP-2021-18	59,321	-
Sub-total			<u>362,167</u>	<u>117,853</u>
Nutrition Services Incentive Program - Nutrition Services Incentive Program (NSIP)	93.053	AP-2021-18	177,074	-
Sub-total passed-through California Department of Aging			<u>4,066,900</u>	<u>1,446,866</u>
Total Aging Cluster			<u>4,066,900</u>	<u>1,446,866</u>
Passed-through California Department of Public Health: Public Health Emergency Preparedness - Public Health Emergency Preparedness (PHEP)	93.069	17-10209	550,228	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - ELC Enhancing Detection Funding	93.323	COVID-19ELC56	412,551	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - HPP Supplemental Funding	93.323	COVID-19ELC114	149,567	-
Passed-through Public Health Foundation Enterprises, Inc: Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	0187-6080	245,661	-
Sub-total			<u>1,358,007</u>	<u>-</u>
Passed-through California Department of Aging: Medicare Enrollment Assistance Program - Medical Improvements for Patients & Providers Act	93.071	MI-1819-18	12,919	-
Medicare Enrollment Assistance Program - Medical Improvements for Patients & Providers Act	93.071	MI-2021-18	45,957	-
Sub-total			<u>58,876</u>	<u>-</u>
Passed-through National Council on Aging: Medicare Enrollment Assistance Program - ACA-Medicare Improvement for Patients and Providers	93.071	PO# 1688	27,796	-
Medicare Enrollment Assistance Program - ACA-Medicare Improvement for Patients and Providers	93.071	PO# 1918	60,000	-
Sub-total			<u>87,796</u>	<u>-</u>
Total Medicare Enrollment Assistance Program			<u>146,672</u>	<u>-</u>

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):				
Passed-through California Department of Social Services: Guardianship Assistance - FedGAP & KinGAP	93.090	CFL 20/21-105	\$ 2,329,704	\$ -
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	2056BASE00	66,237	-
Passed-through California Department of Mental Health: Projects for Assistance in Transition from Homelessness (PATH) - PATH-Homeless	93.150	194600134715	113,076	-
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)	93.224	N/A	1,388,390	-
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	N/A	661,128	-
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 H8DCS35515	93.224	N/A	978,523	-
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	1,046,061	-
Sub-total Direct Programs			4,074,102	-
Total Health Center Program Cluster			4,074,102	-
Passed-through California Department of Public Health: Immunizations Cooperative Agreements	93.268	17-10362A02	257,600	-
Passed-through California Department of Aging: State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-2021-18	104,732	3,000
Passed-through California Department of Public Health: COVID-19 - Public Health Emergency Response - Public Health Crisis CoAg COVID-19 Preparedness	93.354	17-10209	273,206	-
COVID-19 - Public Health Emergency Response - HPP Supplemental Funding	93.354	17-10209	154,702	-
Sub-total Passed-through California Department of Public Health			427,908	-
Direct Programs:				
Alzheimer's Disease Program Initiative (ADPI) - AoA - Alzheimer's Disease Program Initiative	93.470	90-ADPI0007-01-00	258,050	-
Passed-through California Department of Social Services: MaryLee Allen Promoting Safe and Stable Families Program - Promoting Safe/Stable Families	93.556	CFL 20/21-39	596,593	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs - Refugee Cash Assistance	93.566	CFL 20/21-105	18,353	-

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):				
Passed-through California Department of Social Services:				
Temporary Assistance for Needy Families - Welfare Fraud CalWORKs	93.558	CFL 15/16-5, 11	\$ 596,010	\$ -
Temporary Assistance for Needy Families - CalWORKs - CalWIN	93.558	WCDS 2/2/21	211,785	-
Temporary Assistance for Needy Families - CalWORKs	93.558	CFL 20/21-01, 04, 05, 21, 23	19,688,180	5,184,705
Temporary Assistance for Needy Families - CalWORKs	93.558	CFL 20/21-105	10,842,593	-
Temporary Assistance for Needy Families - CWS - TANF	93.558	CFL 20/21-32, 38	2,198,537	-
Temporary Assistance for Needy Families - HVI - CalWORKs	93.558	CFL 20-21	742,786	-
Temporary Assistance for Needy Families - CalWORKs Family Stabilization	93.558	CFL 20-21	157,518	-
Temporary Assistance for Needy Families - Cal-Learn Program	93.558	CFL 20-21	270,879	-
COVID-19 - Temporary Assistance for Needy Families - Pandemic Emergency Assistance Fund	93.558	ACWDL 7/22/21	1,914,880	-
Sub-total			<u>36,623,168</u>	<u>5,184,705</u>
Passed-through California Department of Child Support Services:				
Child Support Enforcement - Title IV - D: Child Support Enforcement (FFP)	93.563	2001CACSES	13,792,612	-
Passed-through California Department of Social Services:				
Stephanie Tubbs Jones Child Welfare Services Program - Children Welfare Services - IV-B	93.645	CFL 20/21-32, 38	398,138	-
Passed-through California Department of Social Services:				
Foster Care Title IV-E - CCR CWD	93.658	CFL 20/21-105	1,722,622	-
Foster Care Title IV-E - CWS IV-E	93.658	CFL 20/21-105	11,380,086	-
Foster Care Title IV-E - Foster Care	93.658	CFL 20/21-105	1,081,495	-
Foster Care Title IV-E - Foster Care	93.658	CFL 20/21-105	3,897,799	1,436,763
Foster Care Title IV-E - Foster Care (Non CWS)	93.658	CFL 20/21-105	218,349	-
Foster Care Title IV-E - Commercially Sexually Exploited Children (CSEC)	93.658	CFL 20/21-50	134,410	-
Foster Care Title IV-E - Title IV-E - Probation	93.658	CFL 11/12-18,24,39	873,999	-
Sub-total			<u>19,308,760</u>	<u>1,436,763</u>
Passed-through California Department of Social Services:				
Adoption Assistance - Adoptions	93.659	CFL 20/21-93	780,716	-
Adoption Assistance - Adoptions	93.659	CFL 20/21-105	10,460,846	-
Sub-total			<u>11,241,562</u>	<u>-</u>
Passed-through California Department of Social Services:				
Social Services Block Grant - CWS - Title XX	93.667	CFL 20/21-32, 38	470,105	-
Passed-through California Department of Social Services:				
John H. Chafee Foster Care Program for Successful Transition to Adulthood - Independent Living Program	93.674	CFL 20/21-53	128,931	-
MEDICAID CLUSTER				
Passed-through California Department of Aging:				
Medical Assistance Program - Multipurpose Senior Services Program (MSSP)	93.778	MS-2021-34	847,083	-

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Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING/FEDERAL CFDA NUMBER	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER ^[1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):				
MEDICAID CLUSTER (Continued)				
Passed-through California Department of Health Care Services:				
Medical Assistance Program - Home & Community Based Alternatives	93.778	18-95229	\$ 449,335	\$ -
Medical Assistance Program - Child Health & Disability Prevention -Foster Care (CHDPFC)	93.778	CHDP Letter 20-03	64,541	-
Medical Assistance Program - Child Health & Disability Prevention -Foster Care (CHDPFC)	93.778	CHDP Letter 20-03	182,815	-
Medical Assistance Program - Child Health & Disability Prevention -Foster Care (CHDPFC)	93.778	CHDP Letter 20-03	65,943	-
Medical Assistance Program - California Children's Services Admin Allocations (CCS, Healthy Families, & Medi-Cal Admin)	93.778	Title XIX & XXI	2,549,907	-
Medical Assistance Program - Child Health & Disability Prevention/Early and Periodic Screening, Diagnosis, and Treatment (CHDP/EPSTD)	93.778	Title XIX	325,384	-
Medical Assistance Program - Child Health and Disability Prevention (CHDP) - Fluoride Varnish - Oral Health	93.778	Title XIX	173,010	-
Medical Assistance Program - RX for Kids (CFS-SPMP)	93.778	CFL 20-21	1,701,403	-
Medical Assistance Program - Medi-Cal - Admin	93.778	MCAC 2020-21 01	17,707,660	-
Sub-total			<u>23,219,998</u>	<u>-</u>
Passed-through California Department of Social Services:				
Medical Assistance Program - CalWIN Medi-Cal	93.778	WCDS 2/2/21	796,130	-
Medical Assistance Program - CWS-IV-E - Health Related	93.778	CFL 20/21-105	3,637,091	-
Medical Assistance Program - PA in Home Support Services	93.778	CFL 20/21-105	1,289,120	-
Medical Assistance Program - In Home Supportive Services Title XIX	93.778	CFL 20-21	973,340	-
Medical Assistance Program - In Home Supportive Services Title XIX	93.778	CFL 20/21-24, 26	5,837,049	-
Medical Assistance Program - APS/CSBG	93.778	CFL 20/21-105	936,562	-
Sub-total			<u>13,469,292</u>	<u>-</u>
Passed-through California Department of Public Health:				
Medical Assistance Program - Childhood Lead Poisoning Prevention Program (CLPPP)	93.778	17-10250	126,917	-
Total Medicaid Cluster			<u>37,663,290</u>	<u>-</u>
Passed-through California Department of Health Care Services:				
Opioid STR - MAT (Medicated Assistance Program)	93.788	796528263	915	-
Passed-through California Department of Public Health:				
National Bioterrorism Hospital Preparedness Program - Hospital Preparedness Program (HPP)	93.889	17-10209	287,697	-
HIV Care Formula Grants - Ryan White Title II, Part B	93.917	18-10895	465,400	-
HIV Care Formula Grants - Ryan White Title II, Part B	93.917	18-10895	102,326	-
HIV Care Formula Grants - Ryan White Title II, Part B CARES Act Supplemental Funding	93.917	18-10895	94,652	-
Sub-total			<u>662,378</u>	<u>-</u>
Direct Programs:				
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease - Ryan White Title III, Part C	93.918	H76HA25703	142,580	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease - Ryan White Title III, Part C	93.918	H76HA25703	31,911	-
Sub-total			<u>174,491</u>	<u>-</u>
Sub-total Direct Programs			<u>174,491</u>	<u>-</u>

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING/FEDERAL CFDA NUMBER	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER ^[1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):</u>				
Passed-through California Department of Mental Health: Block Grants for Community Mental Health Services - SAMHSA	93.958	1946001347J5	\$ 670,798	\$ 396,110
Sub-total			<u>670,798</u>	<u>396,110</u>
Passed-through California Health and Human Services Agency: Block Grants for Prevention and Treatment of Substance Abuse - SABG	93.959	18-95288 A01	4,746,670	1,598,744
Sub-total			<u>4,746,670</u>	<u>1,598,744</u>
Passed-through California Department of Public Health: Maternal and Child Health Services Block Grant to the States - Maternal, Child & Adolescent Health	93.994	2020-56	1,468,204	-
Maternal and Child Health Services Block Grant to the States - Adolescent Family Life and Positive Youth Development	93.994	2020-56	402,722	-
Sub-total			<u>1,870,926</u>	<u>-</u>
Direct Programs:				
Assisted Outpatient Treatment - Assisted Outpatient Treatment Grant Program for Individuals with Serious Mental Illness	93.997	N/A	89,997	-
Assisted Outpatient Treatment - Assisted Outpatient Treatment Grant Program for Individuals with Serious Mental Illness	93.997	N/A	126,694	-
Sub-total			<u>216,691</u>	<u>-</u>
Sub-total Direct Programs			<u>216,691</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>189,611,481</u>	<u>10,066,188</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>				
Passed-through California Governor's Office of Emergency Services: Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Public Assistance Grants (DR 5298: Easy Fire)	97.036	FEMA-5298-FMAG-CA, Cal OES ID:111-00000	141,204	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) - DR4482 California COVID-19 Pandemic	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	5,983,994	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Vaccine	97.036	FEMA-4482-DR-CA	2,566,500	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Great Plates Delivered	97.036	N/A	28,290,403	-
Sub-total			<u>36,982,101</u>	<u>-</u>
Hazard Mitigation Grant	97.039	HMGP#4407-341-36P	16,408	-
Hazard Mitigation Grant	97.039	111-60413	564,505	-
Sub-total			<u>580,913</u>	<u>-</u>
Emergency Management Performance Grants - FY 2019 Emergency Management Performance Grant (EMPG)	97.042	2019-0003-111-00000	215,188	158,713
Emergency Management Performance Grants - FY 2020 Emergency Management Performance Grant (EMPG)	97.042	2020-0006-111-00000	39,007	-
Emergency Management Performance Grants - FY 2020 Emergency Management Performance Grant (EMPG) COVID-19 Supplemental	97.042	2020-0006-111-00000	59,637	-
Sub-total			<u>313,832</u>	<u>158,713</u>
Sub-total passed-through California Governor's Office of Emergency Services			<u>37,876,846</u>	<u>158,713</u>

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING/FEDERAL CFDA NUMBER	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER ⁽¹⁾	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF HOMELAND SECURITY (Continued):</u>				
Direct Programs:				
Assistance to Firefighters Grant - FY 2019 FPS	97.044	EMW-2019-FP-00245	\$ 187,820	\$ -
Assistance to Firefighters Grant - FY 2018 FPS	97.044	EMW-2018-FP-00421	85,487	-
COVID-19 - Assistance to Firefighters Grant - VCFPD	97.044	N/A	181,280	-
Passed-through City of Oxnard:				
Assistance to Firefighters Grant - FY 2019 Assistance to Firefighters Grant	97.044	EMW-2019-FG-09826	135,349	-
Sub-total			<u>589,936</u>	<u>-</u>
Passed-through California Governor's Office of Emergency Services:				
Homeland Security Grant Program - FY 2018 Homeland Security Grant Program (HSGP)	97.067	2018-0102-111-00000	114,760	-
Homeland Security Grant Program - FY 2019 Homeland Security Grant Program (HSGP)	97.067	2019-0035-111-00000	23,552	-
Homeland Security Grant Program 2018	97.067	2018-0054-111-00000	64,000	-
Homeland Security Grant Program 2019		2019-0054-111-00000	9,000	-
Homeland Security Grant Program - FY 2017 Homeland Security Grant Program (HSGP)	97.067	2017-0083-111-00000	84,062	1,062
Homeland Security Grant Program - FY 2018 Homeland Security Grant Program (HSGP)	97.067	2018-0054-111-00000	269,318	156,501
Homeland Security Grant Program - FY 2019 Homeland Security Grant Program (HSGP)	97.067	2019-0035-111-00000	170,816	7,021
Homeland Security Grant Program - FY 2020 Homeland Security Grant Program (HSGP)	97.067	2020-0095-111-00000	175,259	-
Homeland Security Grant Program - OPSG Joint Operations Reimbursement - 2018 Operation Stonegarden	97.067	2018-0054	164,538	-
Homeland Security Grant Program - OPSG Joint Operations Reimbursement - 2019 Operation Stonegarden	97.067	2019-0035	56,564	-
Sub-total passed-through California Governor's Office of Emergency Services			<u>1,131,869</u>	<u>164,584</u>
Total U.S. Department of Homeland Security			<u>39,598,651</u>	<u>323,297</u>
<u>U.S. ELECTION ASSISTANCE COMMISSION:</u>				
Passed-through California Secretary of State:				
Help America Vote Act Requirements Payments - HAVA 301	90.401	94-600-1347	971,226	-
COVID-19 Help America Vote Act - National Emergency Related to Coronavirus	90.404	94-600-1347	1,535,607	-
Sub-total			<u>2,506,833</u>	<u>-</u>
Total U.S. Election Assistance Commission			<u>2,506,833</u>	<u>-</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u>\$ 379,050,391</u>	<u>\$ 42,657,318</u>

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 \$16,454, which is not included in the schedule during the year ended June 30, 2021 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 this 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 position, or cash flows of the County. The County's reporting entity is defined in Note 1 of the notes 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 were 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)
16.321	Antiterrorism Emergency Reserve	Antiterrorism and Emergency Assistance Program (AEAP)
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 XT
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	Child Abuse Treatment XT
16.575	Crime Victim Assistance	Child Abuse Treatment XT
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
93.150	Projects for Assistance in Transition from Homelessness (PATH)	PATH-Homeless
93.958	Block Grants for Community Mental Health Services	Block Grants for Community Mental Health Services-SAMHSA
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Block Grants for Prevention and Treatment of Substance Abuse - SABG

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

FY Federal Expenditures Incurred	FY Federal Expenditures Reimbursed	Amount
19-20	20-21	\$ 11,729,548

Note 9 - Provider Relief Fund and American Rescue Act Rural Distribution

The County received, including interest, \$47,458,303 from the U.S. Department of Health and Human Services (HHS) through the Provider Relief Fund and American Rescue Act Rural Distributions (PRF) program (Federal Financial Assistance Listing/CFDA #93.498) during the year ended June 30, 2021. The County incurred eligible expenditures including lost revenues and, therefore, recognized revenues totaling \$6,011,458 and \$41,214,207 for the years ended June 30, 2020 and June 30, 2021 on the financial statements, respectively. Also included in the \$47,458,303 recorded in the schedule is \$232,638 of interest earned on Provider Relief Funds received. In accordance with the 2021 compliance supplement, the PRF expenditures recognized on the schedule are based on reporting to HHS Period 1, defined as payments (including interest) received during April 10, 2020 to June 30, 2020 of \$47,458,303, as required under the PRF program.

The amount of PRF expenditures included in the schedule requires management to make estimates and assumptions that affect the reported amounts. Accordingly, such expenditures are considered a significant estimate. Estimates and assumptions may include reducing actual expenses by amounts that have been reimbursed or are obligated to be reimbursed by other sources and estimating marginal increases in expenses related to coronavirus. Actual amounts could differ from those estimates.

Note 10 - Donated Personal Protective Equipment (PPE) (unaudited)

Nonmonetary assistance of PPE received during the emergency period of the COVID-19 pandemic was \$667,658 and is based on the estimated fair market value of the PPE received. The donated PPE was generally provided by donors without information about compliance or reporting requirements associated with federal financial assistance listings or CFDA numbers. The donated PPE is not included in the schedule of expenditure of federal awards.

Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	Yes
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	No
Significant deficiencies identified not considered to be material weaknesses	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a):	Yes

Identification of major programs:

Name of Federal Program	Federal Financial Assistance Listing/ CFDA Number
Special Supplemental Nutrition Program for Women, Infants and Children	10.557
Crime Victim Assistance	16.575
Airport Improvement Program	20.106
COVID-19 - Coronavirus Relief Fund	21.019
COVID-19 - CARES Act Provider Relief Fund and American Rescue Act Rural Distribution	93.498
Foster Care Title IV-E	93.658
Medicaid Cluster	93.778
Block Grants for Prevention and Treatment of Substance Abuse	93.959
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036
Dollar threshold used to distinguish between type A and type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

2021-001 System Procedures Related to Patient Accounts and Patient Credits

Criteria:

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

Condition Found:

Material Weakness - During our testing of patient accounts receivable, we noted patient encounters with charges and accounts receivable that pertained to test data. Upon further inquiry, we noted that test data was created in the Medical System’s Electronic Medical Records System (CERNER) production environment to perform testing to ensure charges were being properly processed. As these cases were included within the accounts receivable, the gross accounts receivable was overstated.

In addition, 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. We noted the Medical System has developed procedures to address the system matters related to CERNER’s processing of contractual allowance where there is a primary and secondary payor through the use of automated scripts. We also noted the Medical System was reporting a portion of the patient credits as a liability. Upon further analysis, it was determined that the full amount of the patient credit balance should be reported as a liability on the financial statements. As a result, a prior period adjustment was recorded to correct the error and increase the patient credit balance to agree to the patient account receivable subledger.

Context:

The CERNER system is utilized by the Medical System 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 2020-001.

Effect:

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

Cause:

The Medical System did not maintain policies and procedures to:

- Test data and/or application changes in a “test” environment as opposed to the production environment, and
- Record the full balance of the patient credits in the financial statements.

Recommendation:

We recommend the Medical System review its current policies and procedures related to the testing of its software applications. We recommend that application testing be segregated and performed outside of the live/production environment to ensure the accuracy of the accounts receivable and patient charges.

Further, we recommend that the Medical System implement policies and procedures to ensure the full amount of patient credits are reconciled and reported in the financial statements.

Views of Responsible Officials and Planned Corrective Action:

Management agrees. See separately issued Corrective Action Plan.

2021-002 Third Party Settlements and Reserves

Criteria:

The Medical System should maintain policies and procedures to ensure that timely review of third-party settlements and reserves is being performed.

Condition Found:

Material Weakness - As a result of our audit procedures, we noted that the Medical System did not have adequate policies and internal controls in place to review and evaluate certain third-party settlements and reserves at the balance sheet date. As a result, material audit adjustments were recorded to properly state the third-party settlements and reserves at the balance sheet date.

Context:

The above condition was identified during our audit procedures over the Medical System's year-end account balances.

Repeat Finding from Prior Year(s):

This finding is a repeat finding of prior year finding 2020-002.

Effect:

Material audit adjustments were recorded to properly state the third-party settlements and reserves at the balance sheet date.

Cause:

The Medical System did not perform timely reviews of third-party settlements and reserves.

Recommendation:

We recommend that the Medical System establish policies and procedures related to the review of third-party settlements and reserves.

View of Responsible Officials and Planned Corrective Action:

Management agrees. See separately issued Corrective Action Plan.

2021-003 Internal Controls Over Changes of Rates in the Charge Description Master

Criteria:

The Medical System should maintain policies and procedures to ensure changes and updates to the Charge Description Master are authorized and implemented timely.

Condition Found:

Significant Deficiency - As a result of our audit procedures over the Medical System's patient accounting, we noted the Charge Description Master rates effective for fiscal year 2021 were not fully uploaded to CERNER until August 2020. We also noted the Charge Description Master rates effective for fiscal year 2022 were uploaded to CERNER on June 30, 2021. However, the automated script used to upload the rate changes contained a programming error, resulting in the rates not fully updated until July 2021. This automated process also result in the suspension of patient charges as of June 30, 2021. The suspended charges were subsequently discovered in FY 2022.

Context:

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

Repeat Finding from Prior Year(s):

This finding is a repeat finding of prior year finding 2020-003.

Effect:

There is an increased risk for unauthorized changes to Charge Master rates that could lead to incorrect billings and recording of revenue.

Cause:

The Medical System did not maintain adequate procedures to update the Charge Description Master rates in a timely manner.

Recommendation:

We recommend that the Medical System review its policies and procedures related to Charge Master changes. Additionally, approvals for changes to the Charge Master should be documented to reduce the risk of unauthorized changes to the Charge Master.

View of Responsible Officials and Planned Corrective Action:

Management agrees. See separately issued Corrective Action Plan.

Section III – Federal Award Findings and Questioned Costs

2021-004 **Program:** Crime Victim Assistance
Assistance Listing 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 Requirement: Subrecipient Monitoring
Type of Finding: Significant Deficiency in Internal Control 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 5 where the County (District Attorney’s Office) did not identify all of the required elements of the subaward in accordance with 2 CFR 200.332(a) of the *Uniform Grant Guidance*. In addition, we noted 2 instances out of 5 where the County did not perform a risk assessment on the program’s subrecipient in accordance with 2 CFR 200.332(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’s 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:

None reported.

Context/Sampling:

A nonstatistical sample of 5 subrecipients out of 7 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:

This finding is a repeat finding of prior year finding 2020-005.

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.

2021-005 **Program:** Airport Improvement Program
Assistance Listing No.: 20.106
Federal Grantor: U.S. Department of Transportation
Award No. and Year: Various

Compliance Requirement: Reporting
Type of Finding: Significant Deficiency in Internal Control

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.

Condition:

The following conditions were noted as a result of our testing of the County's (Department of Airports) internal controls over reporting:

- For 1 out of 1 FAA Form 5100-126 Financial Government Payment Report, the County did not ensure the report was reviewed and approved prior to submittal.
- For 1 out of 1 FAA Form 5100-127 Operating and Financial Summary, the County did not ensure the report was reviewed and approved prior to submittal.

Cause:

The County (Department of Airports) did not have internal controls in place, such as segregation of duties, to ensure the required reports were reviewed and approved prior to submittal.

Effect:

The County (Department of Airports) did not ensure the required reports were reviewed and approved prior to submittal, increasing the likelihood of noncompliance.

Questioned Costs:

None reported.

Context/Sampling:

A nonstatistical sample of 1 out of 1 FAA Form 5100-126 and 1 out of 1 FAA Form 5100-127 were selected for testing. The condition noted above was identified during our procedures over the County's (Department of Airports) reporting procedures.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that the County (Department of Airports) implement internal control, including proper segregation of duties, to ensure that all required reports are reviewed and approved prior to submittal in accordance with 2 CFR section 200.303(a).

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2021-006

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

Assistance Listing No.: 10.557

Federal Grantor: U.S. Department of Agriculture

Passed Through: California Department of Public Health

Award No. and Year: 2020-2021

Compliance Requirement: Procurement and Suspension and Debarment

Type of Finding: Significant Deficiency in Internal Control 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.

Title 2 CFR Section 200.214 of the Uniform Guidance states that the County must comply with 2 CFR part 180, which implements Executive Orders 12549 and 12689. The regulations in 2 CFR part 180 restrict awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

The 2021 Compliance Supplement states:

Non-Federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. "Covered transactions" include contracts for goods and services awarded under a non-procurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220. All non-procurement transactions entered into by a pass-through entity (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215.

When a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. This verification may be accomplished by (1) checking the System for Award Management (SAM) Exclusions maintained by the General Services Administration (GSA) and available at <https://www.sam.gov/SAM/>, (2) collecting a certification from the entity, or (3) adding a clause or condition to the covered transaction with that entity (2 CFR section 180.300).

Condition:

During our testing of the County's provisions for procurement requirements, we noted 1 out of 1 instance where there was no evidence that the County verified the entity was not suspended or debarred or otherwise excluded from participating in the transaction, prior to entering the contract.

Cause:

The County did not follow their established policy to verify the information described in the condition prior to entering the transactions.

Effect:

The County's internal controls were not consistently followed, which required verification of suspension or debarment prior to entering the contract.

Questioned Costs:

None reported.

Context/Sampling:

A nonstatistical sample of 1 out of 1 procurement contracts were selected for procurement and suspension and debarment testing. The condition above was identified during our testwork of the County's internal controls over procurement and suspension and debarment.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the County adhere to their procurement procedures requiring the suspension or debarment verification is performed prior to entering into a covered transaction.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2021-007

Program: Medical Cluster

Assistance Listing No.: 93.778

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

Passed-through: California Department of Health Care Services

Award No. and Year: CFL 20-21

Compliance Requirement: Reporting

Type of Finding: Significant Deficiency in Internal Control

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.

Condition:

The following conditions were noted as a result of our testing of the Health Care Agency - Public Health internal controls over reporting:

- For 2 out of 2 Quarterly Expense Claims, the Health Care Agency – Public Health department did not ensure the reports were reviewed and approved prior to submittal.

Cause:

The County's Health Care Agency – Public Health did not have internal controls in place, such as segregation of duties, to ensure the required reports were reviewed and approved prior to submittal.

Effect:

The County did not ensure the required reports were reviewed and approved prior to submittal, increasing the likelihood of noncompliance.

Questioned Costs:

None reported.

Context/Sampling:

A nonstatistical sample of 2 out of 4 Quarterly Expense Claims were selected for testing. The condition note above was identified during our procedures over the County's Health Care Agency – Public Health reporting procedures.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that the County's Health Care Agency – Public Health department implement internal control, including proper segregation of duties, to ensure that all required reports are reviewed and approved prior to submittal in accordance with 2 CFR section 200.303(a).

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

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
2020-001	System Procedures Related to Patient Accounts	Partially Implemented See current year finding 2021-001.
2020-002	Review of Contractual Reserve Calculations - Medical Center	Not Implemented See current year finding 2021-002.
2020-003	Internal Controls Over the Changes of Rates in the Charge Description Master	Partially Implemented See current year finding 2021-003.

Federal Awards Findings

Finding No.	Program	CFDA No.	Compliance	Status of Corrective Action
2020-004	Foster Care Title IV-E	93.658	Subrecipient Monitoring	Implemented.
2020-005	Crime Victim Assistance	16.575	Subrecipient Monitoring	Partially Implemented. See current year finding 2021-004.
2020-006	Coronavirus Relief Fund	21.019	Subrecipient Monitoring	Implemented.

County of Ventura, California

Supplemental Schedule of California State Department of Aging Expenditures of Federal and State Awards
Year Ended June 30, 2021

COUNTY	U.S. DEPT/PASS-THROUGH AGENCY/ AGENCY PROGRAM TITLE	CFDA NO.	PASS- THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS	STATE EXPENDITURES
STATE PROGRAMS:						
AAA	Passed-through California Department of Aging: Ombudsman Initiative	State	AP-2021-18	\$ -	\$ -	\$ 86,223
	Total State Programs			-	-	86,223
U.S. DEPARTMENT OF AGRICULTURE:						
Passed-through California Department of Aging:						
AAA	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh Expansion	10.561	CF 1920-18	4,029	-	-
AAA	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Supplemental Nutrition Assistance Education Program	10.561	SP-1920-18	20,667	-	-
AAA	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Supplemental Nutrition Assistance Education Program	10.561	SP-2021-18	94,004	-	-
	Total U.S. Department of Agriculture			118,700	-	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:						
Passed-through California Department of Aging:						
AAA	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-2021-18	6,063	6,000	-
AAA	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals - Title VII-A Ombudsman	93.042	AP-2021-18	48,604	48,604	-
AAA	COVID-19-Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals - Title VII- Ombudsman	93.042	N/A	44,089	44,089	-
AAA	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services - Title III-D Disease Prevention	93.043	AP-2021-18	41,707	-	-
AAA	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-2021-18	15,759	-	-
AAA	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title III-B Ombudsman	93.044	AP-2021-18	42,623	42,623	208,731
AAA	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title III-B- Supportive Services	93.044	AP-1920-18	880,985	113,100	-
AAA	COVID-19-Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title III-B- Supportive Services	93.044	N/A	41,008	-	-
AAA	COVID-19-Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title III-B- Supportive Services Diverted	93.044	AP-2021-18	131,395	-	-
AAA	Special Programs for the Aging, Title III, Part C, Nutrition Services - Title III-C Nutrition Services	93.045	AP-2021-18	1,368,094	1,074,597	510,447
AAA	COVID-19-Special Programs for the Aging, Title III, Part C, Nutrition Services - Title III-C Nutrition Services Diverted	93.045	N/A	907,332	-	-
AAA	National Family Caregiver Support, Title III, Part E - Title III-E Family Caregiver Support	93.052	AP-2021-18	302,846	117,853	-
AAA	COVID-19-National Family Caregiver Support, Title III, Part E - Title III-E Family Caregiver Support Diverted	93.052	AP-2021-18	59,321	-	-
AAA	Nutrition Services Incentive Program - NSIP-Nutrition Services Incentive	93.053	AP-2021-18	177,074	-	-
AAA	State Health Insurance Assistance Program - Medical Improvements for Patients & Providers Act	93.071	MI-1819-19	12,919	-	-
AAA	State Health Insurance Assistance Program - Medical Improvements for Patients & Providers Act	93.071	MI-2021-18	45,957	-	-
AAA	State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-2021-18	104,732	-	-
AAA	COVID-19-State Health Insurance Assistance Program - Aging and Disability Resource Center CARES Act Funds	93.626	N/A	78,112	3,000	201,858
AAA	Medical Assistance Program - Multipurpose Senior Services Program (MSSP)	93.778	MS-2021-34	847,083	-	-
	Total U.S. Department of Health and Human Services			5,155,703	1,449,866	921,036
U.S. DEPARTMENT OF LABOR:						
Passed-through California Department of Aging:						
AAA	Senior Community Service Employment Program - Title V - Senior Employment - SCSEP	17.235	TV-2021-18	48,773	-	-
	Total U.S. Department of Labor			48,773	-	-
	TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			\$ 5,323,176	\$ 1,449,866	\$ 1,007,259

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CHIEF DEPUTIES
BARBARA BEATTY
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JILL WARD
MICHELLE YAMAGUCHI

**COUNTY OF VENTURA,
CALIFORNIA**

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2021

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, 2021

I. FINANCIAL STATEMENT FINDINGS

Finding 2021-001

System Procedures Related to Patient Accounts and Patient Credits

Department's Management Response:

- A. Health Care Agency (HCA) management agrees with the recommendation to review its current policies and procedures related to testing of software applications that may require Test Encounters.
- B. HCA management agrees the Medical System should review the secondary payor electronic posting to address any systemic/technical matters related to the Medical System's Electronic Medical Records System (Cerner) and the need to ensure credit balances are sufficiently accounted for and reflected in the balance sheet.

View of Responsible Officials and Corrective Action:

- A. Test Encounters: HCA management has reviewed its current policies and procedures related to the testing of its software applications and creating test encounters only when no other viable options exist. HCA's approach continues to substantially reduce the use and impact of test patients in Cerner's production environment. Additional controls have been added to prevent any further contamination of financial or quality systems and reports. As of June 30, 2022, less than \$30,000 in test account balances were included in gross accounts receivable. The estimated net accounts receivable impact would be less than \$5,000. As a result of increased enforcement and education, the number of encounters and dollar value continues to decline.

Written policies put in place October 25, 2019 govern the use of test patients in a production environment including:

- 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

An additional safeguard was implemented prior to September 20, 2021 that prevents any Test Encounter with charges from being billed to a payor. An automated flag routes these claims to a designated manager for review and timely correction.

- B. Credit Balances: During fiscal year (FY) 2020-21, 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 review the secondary payor electronic postings and any correct ay duplicate posting. Total credit balances have been reduced more than 70% since November 2019.

Name of Responsible Persons:

- A. Bach Nguyen, HCA Chief Information Officer

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2021

- B. Peter Bueschen, HCA Revenue Integrity Director and Molly Teron, HCA Patient Financial Services Director will be responsible for monitoring credit balances within the accounts receivable system.

Mike Taylor, HCA Chief Financial Officer and Ursula Sutherland, HCA Assistant Chief Financial Officer will be responsible for ensuring credit balances are properly reflected on the balance sheet.

Bach Nguyen, HCA Chief Information Officer will be responsible for monitoring Cerner's progress in remedying duplicate contractual postings (impacting several hospital clients).

Implementation Date:

- A. October 31, 2022, related to policies and procedures
- B. October 1, 2020, related to identifying and correcting new credit balances

Finding 2021-002

Third Party Settlements and Reserves

Department's Management Response:

HCA management agrees with the recommendation that 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:

As an ordinary course of business, the Medical System submits a reconciliation report to the State of California Department of Healthcare Services (DHCS) Audits and Investigations Unit for each of its sixteen Federally Qualified Healthcare Clinics (FQHCs). Ideally, these reports would be audited by DHCS in a timely manner and one reconciliation report for each of the clinics would be audited each year (16 audits annually). However, in November 2021, several months after June 30, 2021 financial statements were finalized by HCA Finance staff, three years of reconciliations (48 audits) were released by DHCS.

From these reconciliations, current management learned that the FY 2016-17 payments from Medi-Cal Managed Care had been underreported, in error, when filed in 2018. Current management has reviewed subsequent, open cost reporting periods to confirm estimated balances due to and/or from the State, for each clinic, are accurate.

Management recognizes the complexity of the annual reconciliation process for all sixteen clinics. To help manage this process, a Chief Financial Officer (CFO) dedicated to the Ambulatory Division and highly experienced with the annual reconciliation process for clinics was hired in April 2022.

With respect to the hospitals and the clinics, HCA management will more clearly indicate the amount of each reserve by funding source, basis and methodology for estimation. Policy and procedures will include a retrospective review of revenue recorded in prior years to test and validate existing receivables and payables. Settlement receivables and liabilities will be adjusted as soon as they are reasonably verifiable.

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2021

Name of Responsible Persons:

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

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

Implementation Date:

September 30, 2022

Finding 2021-003

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

Department's Management Response:

HCA management agrees with the need to review policies and procedures to ensure changes and updates to the Charge Description Master are authorized and implemented timely.

View of Responsible Officials and Corrective Action:

Annual “across the board” Charge Description Master (CDM) updates are typically submitted as part of the annual budget process and are not approved by Board of Supervisors until mid to late June. HCA management has determined this did not allow sufficient time to adequately test and load CDM updates prior to July 1st. To mitigate this risk, beginning with FY 2022-23 annual CDM update, management has elected to wait until the beginning of the second quarter (October 1, 2022) to load the annual CDM update. Management believes this will allow sufficient time for testing the annual CDM update, loading and verifying the accuracy.

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%. As part of the annual budget process, any annual “across the board increase” is submitted to the Board of Supervisors for approval.
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 summarized in the mid-year board letter presented to the Board of Supervisors.

Name of Responsible Persons:

Peter Bueschen, Revenue Integrity Director and Bach Nguyen, HCA Chief Information Officer are responsible for ensuring annual CDM update is loaded timely and accurately.

Peter Bueschen, Revenue Integrity Director and Mike Taylor, HCA Chief Financial Officer are responsible for ensuring CDM updates have proper authorization.

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2021

Implementation Date:

June 30, 2022, related to revised procedures

July 1, 2020, related to documented approval for rate changes

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2021

II. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2021-004

Program: Crime Victim Assistance

CFDA No.: 16.575

Federal Grantor: U.S. Department of Justice

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

Award No. and Year: Various

Compliance Requirements: Subrecipient Monitoring

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

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. This is a repeat finding from the prior year and the DAO successfully implemented a corrective action plan immediately following the prior year's finding. The DAO immediately issued letters to subrecipients to meet the requirements of 2 CFR Section 200.332(a). Unfortunately, however, because the prior year's finding was not identified until the middle of the 2021 grant cycle and the notification to the subrecipient was not at the time of award, this continues to be a finding.

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 agree that a risk assessment of subrecipients must be performed. This finding was previously identified in 2021. Director of

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2021

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.

The Corrective Action Plan was implemented on June 22, 2021. Unfortunately, by June 2021, it was the middle of the grant cycle. Despite performing a risk assessment of subrecipients in June 2021, this was identified as a repeat finding.

Name of Responsible Persons:

Stuart Gardner, Director of Fiscal and Administrative Services

Anne Jensen, Grants Manager

Implementation Date:

- A. Completed June 22, 2021 and reaffirmed on June 30, 2022
- B. Completed June 22, 2021 and reaffirmed on June 30, 2022

Finding 2021-005

Program: Airport Improvement Program

CFDA No.: 20.106

Federal Grantor: U.S. Department of Transportation

Award No. and Year: Various

Compliance Requirements: Reporting

Type of Finding: Significant Deficiency in Internal Control

Department's Management Response:

Department of Airport (DOA) management agrees that the County should modify and/or strengthen our current policies and procedures to ensure that all required reporting has secondary review and approval prior to submission.

View of Responsible Officials and Corrective Action:

The plan of correction will include a secondary review and approval of FAA Forms 5100-126 and 5100-127 of the Certified Activity Tracking System (CATS).

The County will update the CATS review package to include a new form which will include an approval line as follows:

- A separate line for the name and title of the person reviewing the CATS reporting package
- A separate line for the signature and date of that individual

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2021

Name of Responsible Persons:

Jamal Ghazaleh, Accounting Manager, Department of Airports

Implementation Date:

June 30, 2022

Finding 2021-006

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

CFDA No.: 10.557

Federal Grantor: U.S. Department of Agriculture

Passed Through: California Department of Public Health

Award No. and Year: 2020-2021

Compliance Requirements: Procurement and Suspension and Debarment

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

Department's Management Response:

HCA Public Health management concurs with the findings.

View of Responsible Officials and Corrective Action:

Plan of correction will include the review of:

- Title 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.
- Title 2 CFR Section 200.214 of the Uniform Guidance states that the County must comply with 2 CFR Part 180, which implements Executive Orders 12549 and 12689. The regulations in 2 CFR Part 180 restrict awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

Department will ensure for FY 2022-23, that:

The County will adhere to procurement policy to verify the entity is not suspended or debarred or otherwise excluded from participating in the transaction prior to entering the contract. WIC Program Director will review Federal Uniform Guidance and will consult SAM.gov in addition to specific credential provider websites and maintain documentation of such prior to entering into future contracts.

Name of Responsible Persons:

Laura Flores, RD, CLEC, WIC Program Director

Implementation Date:

September 30, 2022

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2021

Finding 2021-007

Program: MediCal Cluster

CFDA No.: 93.778

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

Passed-through: California Department of Health Care Services

Award No. and Year: CFL 20-21

Compliance Requirements: Reporting

Type of Finding: Significant Deficiency in Internal Control

Department's Management Response:

HCA Public Health management concurs with the finding.

View of Responsible Officials and Corrective Action:

Plan of correction will include the review of:

Title 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. These internal controls should be in compliance with guidance in "Standards for Internal Control in Federal Government" issued by Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Department will ensure for fiscal year 2022-23, that:

The County's HCA – Public Health will adhere to the County's Administrative Policy Manual, Financial Management Chapter VII (A), Policy No. Chapter VII (A) -13 Internal Control Policy. Public Health management will review with the staff the Administrative Policy Manual and Title 2 CFR Section 200.303(a) and will ensure that future Quarterly Expense Claims are reviewed and approved prior to submittal.

Name of Responsible Persons:

Omar Arreola, Accounting Manager I

Sylvia Rodriguez, Accounting Manager I

Implementation Date:

September 30, 2022

JEFFERY S. BURGH
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COUNTY OF VENTURA
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BARBARA BEATTY
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JILL WARD
MICHELLE YAMAGUCHI

**COUNTY OF VENTURA,
CALIFORNIA**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2021

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, 2021

I. FINANCIAL STATEMENT FINDINGS

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

System Procedures Related to Patient Accounts and Patient Credits

Status of Corrective Action:

Partially implemented.

Department's Management Response:

- A. Health Care Agency (HCA) management agrees with the recommendation to review its current policies and procedures related to testing of software applications that may require Test Encounters.
- B. HCA management agrees the Medical System should review the secondary payor electronic posting to address any systemic/technical matters related to the Medical System's Electronic Medical Records System (Cerner) and the need to ensure credit balances are sufficiently accounted for and reflected in the balance sheet.

View of Responsible Officials and Corrective Action:

- A. Test Encounters: HCA management has reviewed its current policies and procedures related to the testing of its software applications and creating test encounters only when no other viable options exist. HCA's approach continues to substantially reduce the use and impact of test patients in Cerner's production environment. Additional controls have been added to prevent any further contamination of financial or quality systems and reports. As of June 30, 2022, less than \$30,000 in test account balances were included in gross accounts receivable. The estimated net accounts receivable impact would be less than \$5,000. As a result of increased enforcement and education, the number of encounters and dollar value continues to decline.

Written policies put in place October 25, 2019 govern the use of test patients in a production environment including:

- 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

An additional safeguard was implemented prior to September 20, 2021 that prevents any Test Encounter with charges from being billed to a payor. An automated flag routes these claims to a designated manager for review and timely correction.

- B. Credit Balances: During fiscal year (FY) 2020-21, 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 review the secondary payor electronic postings and any correct ay duplicate posting. Total credit balances have been reduced more than 70% since November 2019.

COUNTY OF VENTURA, CALIFORNIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2021

Name of Responsible Persons:

- A. Bach Nguyen, HCA Chief Information Officer

- B. Peter Bueschen, HCA Revenue Integrity Director and Molly Teron, HCA Patient Financial Services Director will be responsible for monitoring credit balances within the accounts receivable system.

Mike Taylor, HCA Chief Financial Officer and Ursula Sutherland, HCA Assistant Chief Financial Officer will be responsible for ensuring credit balances are properly reflected on the balance sheet.

Bach Nguyen, HCA Chief Information Officer will be responsible for monitoring Cerner's progress in remedying duplicate contractual postings (impacting several hospital clients).

Implementation Date:

- A. October 31, 2022, related to policies and procedures
- B. October 1, 2020, related to identifying and correcting new credit balances

Finding 2020-002

Review of Contractual Reserve Calculation – Medical Center/ Third Party Settlements and Reserves

Status of Corrective Action:

Not implemented.

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:

As an ordinary course of business, the Medical System submits a reconciliation report to the State of California Department of Healthcare Services (DHCS) Audits and Investigations Unit for each of its sixteen Federally Qualified Healthcare Clinics (FQHCs). Ideally, these reports would be audited by DHCS in a timely manner and one reconciliation report for each of the clinics would be audited each year (16 audits annually). However, in November 2021, several months after June 30, 2021 financial statements were finalized by HCA Finance staff, three years of reconciliations (48 audits) were released by DHCS.

From these reconciliations, current management learned that the FY 2016-17 payments from Medi-Cal Managed Care had been underreported, in error, when filed in 2018. Current management has reviewed subsequent, open cost reporting periods to confirm estimated balances due to and/or from the State, for each clinic, are accurate.

Management recognizes the complexity of the annual reconciliation process for all sixteen clinics. To help manage this process, a Chief Financial Officer (CFO) dedicated to the Ambulatory Division and highly experienced with the annual reconciliation process for clinics was hired in April 2022.

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With respect to the hospitals and the clinics, HCA management will more clearly indicate the amount of each reserve by funding source, basis and methodology for estimation. Policy and procedures will include a retrospective review of revenue recorded in prior years to test and validate existing receivables and payables. Settlement receivables and liabilities will be adjusted as soon as they are reasonably verifiable.

Name of Responsible Persons:

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

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

Implementation Date:

September 30, 2022

Finding 2020-003

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

Status of Corrective Action:

Partially implemented.

Department's Management Response:

HCA Management agrees with the need to review policies and procedures to ensure changes and updates to the Charge Description Master are authorized and implemented timely.

View of Responsible Officials and Corrective Action:

Annual “across the board” Charge Description Master (CDM) updates are typically submitted as part of the annual budget process and are not approved by Board of Supervisors until mid to late June. HCA Management has determined this did not allow sufficient time to adequately test and load CDM updates prior to July 1st. To mitigate this risk, beginning with FY 2022-23 annual CDM update, management has elected to wait until the beginning of the second quarter (October 1, 2022) to load the annual CDM update. Management believes this will allow sufficient time for testing the annual CDM update, loading and verifying the accuracy.

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%. As part of the annual budget process, any annual “across the board increase” is submitted to the Board of Supervisors for approval.
2. CDM maintenance. This includes additions, changes, and deletions to specific and very limited items; these are maintained through a Chagemaster 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 summarized in the mid-year board letter presented to the Board of Supervisors.

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FOR THE YEAR ENDED JUNE 30, 2021

Name of Responsible Persons:

Peter Bueschen, Revenue Integrity Director and Bach Nguyen, HCA Chief Information Officer are responsible for ensuring annual CDM update is loaded timely and accurately.

Peter Bueschen, Revenue Integrity Director and Mike Taylor, HCA Chief Financial Officer are responsible for ensuring CDM updates have proper authorization.

Implementation Date:

June 30, 2022, related to revised procedures

July 1, 2020, related to documented approval for rate changes

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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

Status of Corrective Action:

Implemented.

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

Status of Corrective Action:

Partially implemented.

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.

Upon receiving the finding in 2021 related to FY 2019-20, the DAO immediately issued letters to subrecipients to meet the requirements of 2 CFR Section 200.332(a). Unfortunately, however, because

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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the finding was not identified until the middle of the 2021 grant cycle and the notification to the subrecipient was not at the time of award, this continued to be a finding.

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 agree that a risk assessment of subrecipients must be performed. Upon receiving the finding in 2021 related to FY 2019-20, the 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

The Corrective Action Plan was implemented on June 22, 2021. Unfortunately, by June 2021, it was the middle of the grant cycle. Despite performing a risk assessment of subrecipients in June 2021, this was identified as a repeat finding.

Name of Responsible Persons:

Stuart Gardner, Director of Fiscal and Administrative Services

Anne Jensen, Grants Manager

Implementation Date:

A. Completed June 22, 2021 and reaffirmed on June 30, 2022

B. Completed June 22, 2021 and reaffirmed on June 30, 2022

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

Status of Corrective Action:

Implemented.