



Federal Awards Reports in Accordance  
with the Uniform Guidance  
June 30, 2023

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 (*Government Auditing Standards*), 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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 28, 2023. 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. Our report also includes an emphasis-of-matter regarding the County's adoption of Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangement*, effective July 1, 2022. 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.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2023-001 and 2023-002, that we consider to be significant deficiencies.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether 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**

*Government Auditing Standards* requires the auditor to perform limited procedures on County's responses to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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

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Rancho Cucamonga, California  
December 28, 2023



**Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; 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**

***Qualified and Unmodified Opinions***

We have audited the County of Ventura, California’s (County) compliance with the types of compliance requirements identified as subject to audit 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, 2023. 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.

***Qualified Opinion on COVID-19 – Health Center Program Cluster (93.224)***

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have had a direct and material effect on COVID-19 – Health Center Program Cluster for the year ended June 30, 2023.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor’s results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2023.

***Basis for Qualified and Unmodified Opinions***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

*Matters Giving Rise to Qualified Opinion on COVID-19 – Health Center Program Cluster (93.224)*

As described in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with the requirements regarding COVID-19 – Health Center Program Cluster (Assistance Listing No. 93.224), as described in finding number 2023-004 for Special Tests and Provisions.

***Other Matter – Federal Expenditures Not Included in the Compliance Audit***

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 expended \$20,377 in federal awards which is not included in the County's schedule of expenditures of federal awards during the year ended June 30, 2023. Our compliance audit, described in the "Qualified and Unmodified Opinions" does not include the operations of the Children and Families First Commission of Ventura County because they engaged other auditors to perform an audit of compliance.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2023-003. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

#### **Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a material weakness and significant deficiency.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2023-004 to be a material weakness.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2023-003 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 28, 2023, 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 Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangement*, effective July 1, 2022. 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 basic 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.

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Rancho Cucamonga, California  
March 26, 2024

County of Ventura, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>				
Passed-through California Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care - Glassy Winged Sharp Shooter (GWSS)	10.025	AP22PPQF0000C001	\$ 829,250	\$ -
Plant and Animal Disease, Pest Control, and Animal Care - Sudden Oak Death (SOD)	10.025	AP22PPQF0000C502	484	-
Plant and Animal Disease, Pest Control, and Animal Care - Asian Citrus Psyllid Bulk Citrus Regulatory	10.025	AP23PPQF0000C378	200,951	-
Sub-total			<u>1,030,685</u>	<u>-</u>
<b>CHILD NUTRITION CLUSTER</b>				
Passed-through California Department of Education:				
School Breakfast Program	10.553	03069-SN-56R	44,525	-
National School Lunch Program	10.555	03069-SN-56R	85,039	-
Total Child Nutrition Cluster			<u>129,564</u>	<u>-</u>
Direct Programs:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	N/A	19,192	-
Passed-through California Department of Public Health:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-10307	3,111,527	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	19-10207	1,648,119	-
Sub-total			<u>4,778,838</u>	<u>-</u>
<b>SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER</b>				
Passed-through 2-1-1 San Diego:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh Outreach	10.561	21-1004-SUB-VCAAA	34,007	-
Passed-through California Department of Aging:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Supplemental Nutrition Assistance Education Program	10.561	SP-2122-18	52,569	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Supplemental Nutrition Assistance Education Program	10.561	CF-2223-18	95,112	-
Sub-total			<u>147,681</u>	<u>-</u>
Passed-through California Department of Public Health:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - The Nutrition Education and Obesity Prevention Program	10.561	19-10350	163,589	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - The Nutrition Education and Obesity Prevention Program	10.561	19-10350	501,894	-
Sub-total			<u>665,483</u>	<u>-</u>

County of Ventura, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
<b>U.S. DEPARTMENT OF AGRICULTURE (Continued):</b>				
<b>SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER (Continued)</b>				
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	\$ 1,268,703	\$ -
State Administrative Matching Grants for the Supplemental Welfare Fraud CalFresh CalWIN	10.561	CFL 22/23-19.83	17,057,279	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh Admin	10.561	WCDS 1/30/2023	234,208	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh Employment & Training	10.561	CFL 22/23-82	<u>127,827</u>	-
Sub-total			<u>18,688,017</u>	-
Total Supplemental Nutrition Assistance Program (SNAP) Cluster			<u>19,535,188</u>	-
<b>FOREST SERVICE SCHOOLS AND ROADS CLUSTER</b>				
Passed-through State Controller's Office:				
Schools and Roads - Grants to States - Federal Forest Reserve	10.665	9400	<u>44,039</u>	-
Direct Programs:				
Law Enforcement Agreements:				
Law Enforcement Agreements - 2020 Controlled Substance	10.704	20-LE-11051360-038 Mod 006	<u>57,892</u>	-
Watershed Protection and Flood Prevention - Beardsley Watershed Ferro Channel	10.904	NR209104XXXXC007	<u>136,354</u>	-
Total Direct Programs			<u>194,246</u>	-
Total U.S. Department of Agriculture			<u>25,712,560</u>	-
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>				
<b>CDBG - ENTITLEMENT GRANTS CLUSTER</b>				
Direct Programs:				
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 18	14.218	B-18-UC-06-0507	278,362	-
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 19	14.218	B-19-UC-06-0507	751,606	408,755
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 20	14.218	B-20-UC-06-0507	595,927	565,542
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 21	14.218	B-21-UC-06-0507	97,783	97,783
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 22	14.218	B-22-UC-06-0507	499,035	233,408
COVID-19 - Community Development Block Grants/Entitlement Grants - COVID-19 - CDBG-CV	14.218	B-20-UW-06-0507	<u>565,801</u>	<u>558,794</u>
Sub-total			<u>2,788,514</u>	<u>1,864,282</u>
Passed-through City of San Buenaventura:				
Community Development Block Grants/Entitlement Grants	14.218	95-6000807	<u>30,000</u>	-
Total Community Development Block Grants/Entitlement Grants			<u>2,818,514</u>	<u>1,864,282</u>
Total CDBG - Entitlement Grants Cluster			<u>2,818,514</u>	<u>1,864,282</u>

County of Ventura, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued):</b>				
Passed-through California Department of Housing and Community Development:				
Community Development Block Grants/State's program				
Community Development Block Grant - Disaster Recovery 2017	14.228	20-DRMHP-00003	\$ 1,196,934	\$ 596,934
Community Development Block Grant - Disaster Recovery 2018	14.228	21-DRMHP-21011	30,331	-
COVID-19 - Community Development Block Grants/Entitlement Grants - CDBG-CV2	14.228	21-CDBG-HK-0027	650,000	637,000
COVID-19 - Community Development Block Grants/Entitlement Grants - CDBG-CV2	14.228	21-CDBG-HK-0010	2,874	-
Sub-total			<u>1,880,139</u>	<u>1,233,934</u>
Direct Programs:				
Emergency Solutions Grant Program - State 21	14.231	21-ESG-16013	171,536	166,646
COVID-19 - Emergency Solutions Grant Program ESG-CV	14.231	20-ESGVC1-00017	156,533	156,533
Sub-total			<u>328,069</u>	<u>323,179</u>
Direct Programs:				
Home Investment Partnerships Program - HOME Grant 18	14.239	M-18-UC-06-0540	107,950	99,224
Home Investment Partnerships Program - HOME Grant 19	14.239	M-19-UC-06-0540	420,274	-
Home Investment Partnerships Program - HOME Grant 20	14.239	M-20-UC-06-0540	230,400	230,400
Home Investment Partnerships Program - HOME Grant 22	14.239	M-22-DC-06-0540	137,644	-
Sub-total			<u>896,268</u>	<u>329,624</u>
Passed-through California Department of Public Health:				
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	19-10526	424,871	-
Direct Programs:				
Continuum of Care Program - Shelter Plus Care	14.267	N/A	80,690	-
Continuum of Care Program - Shelter Plus Care	14.267	N/A	337,270	-
Continuum of Care Program - Continuum of Care 22-2	14.267	CA1956L9D112000	14,649	-
Continuum of Care Program - Continuum of Care 22-3	14.267	CA1372L9D112006	5,873	5,873
Continuum of Care Program - Continuum of Care 23-1	14.267	CA1619L9D112104	190,308	190,308
Continuum of Care Program - Continuum of Care 23-2	14.267	CA1372L9D112107	31,438	31,438
Continuum of Care Program - Continuum of Care 23-3	14.267	CA2060L9D112100	84,244	54,244
Continuum of Care Program - Homeless HUD - VCRRH 22-23	14.267	CA1240L9D112108	81,829	-
Continuum of Care Program - HMIS Continuum of Care 21-22	14.267	CA0715L9D112013	45,218	-
Continuum of Care Program - HMIS Continuum of Care 22-23	14.267	CA1521L9D112106	340,079	-
Continuum of Care Program - HMIS Expansion-CES CoC 21-22	14.267	CA1521L9D112005	53,472	-
Continuum of Care Program - Choices PSH 22-23	14.267	CA1618L9D112105	373,111	-
Sub-total			<u>1,638,181</u>	<u>281,863</u>
Total Direct Programs			<u>5,651,032</u>	<u>2,798,948</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u><b>7,986,042</b></u>	<u><b>4,032,882</b></u>
<b>U.S. DEPARTMENT OF THE INTERIOR:</b>				
Direct Programs:				
Fish and Wildlife Coordination and Assistance:				
Fish and Wildlife Coordination and Assistance - Hopper Mountain Fuel Break Maintenance	15.664	F20AP10273	7,610	-
Passed-through State of California Resources Agency Department of Parks and Recreation:				
2022 Historic Preservation Fund Grants-In-Aid	15.904	P22AF01152	4,000	-
<b>Total U.S. Department of the Interior</b>			<u><b>11,610</b></u>	<u>-</u>

County of Ventura, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
<b>U.S. DEPARTMENT OF JUSTICE:</b>				
Direct Programs:				
Eradication Suppression FY 2022 DEA Domestic Cannabis Eradication Suppression Program	16.U01	2022-54	\$ 33,722	\$ -
Eradication Suppression FY 2023 DEA Domestic Cannabis Eradication Suppression Program	16.U01	2023-54	1,824	-
Sub-total			35,546	-
Direct Programs:				
Services for Trafficking Victims:				
Services for Trafficking Victims - FY 19 Enhanced Collaborative Model Task Force to Combat Human Trafficking	16.320	N/A	154,652	-
Services for Trafficking Victims - FY 22 Enhanced Collaborative Model Task Force to Combat Human Trafficking	16.320	N/A	147,663	-
Sub-total			302,315	-
Passed-through California Victim Compensation Board:				
Antiterrorism Emergency Reserve - Antiterrorism and Emergency Assistance Program (AEAP)	16.321	VC-G8007	474,000	-
Passed-through California Governor's Office of Emergency Services:				
Crime Victim Assistance - Victim/Witness Assistance Program	16.575	VW22410560	691,527	-
Crime Victim Assistance - Unserved/Underserved (UV)	16.575	UV21040560	48,127	-
Crime Victim Assistance - Unserved/Underserved (UV)	16.575	UV22010560	121,748	-
Crime Victim Assistance - Child Abuse Treatment AT	16.575	AT21020560	67,400	-
Crime Victim Assistance - Child Abuse Treatment AT	16.575	AT22030560	257,500	95,817
Crime Victim Assistance - Child Advocacy Center Program (KC East)	16.575	KC21A50560	183,343	-
Crime Victim Assistance - Child Advocacy Center Program (KC West)	16.575	KC21050560	181,260	-
Crime Victim Assistance - Child Advocacy Center Program (KC East)	16.575	KC22A10560	74,157	-
Crime Victim Assistance - Child Advocacy Center Program (KC West)	16.575	KC22010560	76,240	-
Crime Victim Assistance - Elder Abuse Program XE	16.575	XE22050560	217,446	-
Crime Victim Assistance - County Victim Services XC Program	16.575	XC22050560	252,761	128,211
Crime Victim Assistance - Family Justice Center Program (FJ Vent)	16.575	FJ21010560	79,747	-
Crime Victim Assistance - Family Justice Center Program (FJ Oxnard)	16.575	FJ21A10560	53,217	-
Crime Victim Assistance - Transitional Housing 21-22	16.575	XH21040560	130,307	-
Sub-total			2,434,780	224,028
Direct Programs:				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Programs: Improving Criminal Justice Responses				
	16.590	N/A	280,340	-
Passed-through California Victim Compensation Board:				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Programs: Criminal Restitution				
	16.590	VCB-7870	52,377	-
Sub-total			332,717	-

County of Ventura, California  
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FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
<b>U.S. DEPARTMENT OF JUSTICE (Continued):</b>				
Direct Programs:				
State Criminal Alien Assistance Program: BJA FY2021 State Criminal Alien Assistance Program	16.606	N/A	\$ 1,149,677	\$ -
Bulletproof Vest Partnership Program: FY22 Bulletproof Vest Partnership Grant	16.607	N/A	31,474	-
Public Safety Partnership and Community Policing Grants: FY21 Community Policing Development (CPD) Program - De-Escalation Training	16.710	N/A	19,349	-
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	1,067,101	-
Passed-through City of Oxnard:				
Edward Byrne Memorial Justice Assistance Program - FY 18 Grant Program	16.738	JKLUB9N3DXH7	10,541	-
Edward Byrne Memorial Justice Assistance Program - FY 19 Grant Program	16.738	JKLUB9N3DXH7	11,138	-
Sub-total			21,679	-
Sub-total			1,088,780	-
Direct Programs:				
DNA Backlog Reduction Program - 20 DNA Cap Enhance & Backlog Reduction	16.741	2020-DN-BX-0144	62,778	-
DNA Backlog Reduction Program - 21 DNA Cap Enhance & Reduction Program	16.741	15PBJA-21-GG- 03096-DNAX	257,162	-
Sub-total			319,940	-
Direct Programs:				
Paul Coverdell Forensic Sciences Improvement Grant Program - 20 Coverdell 20COVFSIA	16.742	2020-CDBX-0055	39,868	-
Paul Coverdell Forensic Sciences Improvement Grant Program - 21COVFSIA	16.742	CQ21170560	73,525	-
Paul Coverdell Forensic Sciences Improvement Grant Program - 22COVFSIA	16.742	CQ22180560	3,606	-
Paul Coverdell Forensic Sciences Improvement Grant Improvement Grants Program	16.742	CQ21040560	57,622	-
Sub-total			174,621	-
Direct Programs:				
Congressionally Recommended Awards:				
BJA FY 2022 Invited to Apply - Byrne Discretionary Comm. Project Funding/Byrne Discretionary	16.753	15PBJA-22-GG- 00172-BRND	104,331	-
National Sexual Assault Kit Initiative:				
National Sexual Assault Kit Initiative - BJA FY 2021 Comprehensive Opioid Abuse Site-Based Program:	16.833	15PBJA-21-GG- 04347-SAKI	90,347	16,044
BJA FY 22 Comprehensive Opioid, Stimulant, and Substance Abuse Site-based Program	16.838	15PBJA-22-GG- 04439-COAP	71,972	-
Equitable Sharing Program - Federal Equitable Sharing Agreement F.E.S.A.	16.922	N/A	249,712	-
Equitable Sharing Program - Federal Equitable Sharing Agreement F.E.S.A.	16.922	N/A	51,022	-
Sub-total			300,734	-
Total Direct Programs			2,880,646	16,044
<b>Total U.S. Department of Justice</b>			<b>6,930,583</b>	<b>240,072</b>

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<b>U.S. DEPARTMENT OF LABOR:</b>				
Passed-through California Department of Aging:				
Senior Community Service Employment Program				
Title V - Senior Employment - SCSEP	17.235	TV-2122-18	\$ 17,564	\$ -
<b>WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) CLUSTER</b>				
Passed-through California Employment Development Department:				
WIOA Adult Program - Equity Target Population (1269)	17.258	AA311044	1,708	-
WIOA Adult Program - WIOA Adult (202)	17.258	AA211044	517,277	-
WIOA Adult Program - WIOA Adult (201)	17.258	AA311044	286,875	-
WIOA Adult Program - WIOA Adult (202)	17.258	AA311044	485,911	-
WIOA Adult Program - WIOA Adult (499)	17.258	AA311044	149,270	-
WIOA Adult Program - WIOA Adult (500)	17.258	AA311044	460,000	-
WIOA Adult Program - Workforce Accelerator Fund	17.258	AA211044	161,029	103,905
WIOA Adult Program - Equity & Special Populations (WESP-1245)	17.258	AA211044	230,525	172,727
WIOA Adult Program - Disability Employment Accelerator (WDEA-1224)	17.258	AA111044	185,751	118,401
WIOA Adult Program - Regional Plan Implem. 5.0 (WDB 1266)	17.258	AA311044	99,642	-
WIOA Adult Program - Regional Plan Implem. 4.0 (WDB 1218)	17.258	AA011044	64,672	-
Sub-total			<u>2,642,660</u>	<u>395,033</u>
Passed-through California Employment Development Department:				
WIOA Youth Activities - WIOA Youth (301)	17.259	AA211044	1,000,242	575,942
WIOA Youth Activities - WIOA Youth (301)	17.259	AA311044	324,159	90,938
Sub-total			<u>1,324,401</u>	<u>666,880</u>
Passed-through California Employment Development Department:				
WIOA Dislocated Worker Formula Grants - Rapid Response 541	17.278	AA211044	16,550	-
WIOA Dislocated Worker Formula Grants - Rapid Response	17.278	AA311044	255,989	120,000
WIOA Dislocated Worker Formula Grants - Dislocated Youth Worker (1233)	17.278	AA011044	86,490	-
WIOA Dislocated Worker Formula Grants - WIOA DLW (502)	17.278	AA211044	1,033,077	-
WIOA Dislocated Worker Formula Grants - WIOA DLW (502)	17.278	AA311044	248,654	-
WIOA Dislocated Worker Formula Grants - WIOA DLW (502)	17.278	AA311044	260,158	-
Sub-total			<u>1,900,918</u>	<u>120,000</u>
Total Workforce Innovation and Opportunity Act (WIOA) Cluster			<u>5,867,979</u>	<u>1,181,913</u>
Passed-through California Employment Development Department:				
Reintegration of Ex-Offenders:				
DOL Pathways Home	17.270	PE-35034-20-60-A-6	731,726	-
Hurricanes and Wildfires of 2017 Supplemental - National Dislocated Worker Grants:				
2018 CA Megafires NDWG	17.277	AA011044	30,628	30,628
COVID-19 - Workforce Investment Act (WIA) National Emergency				
Grants - Employment Recovery NDWG 1194	17.277	AA011044	78,804	-
Sub-total			<u>109,432</u>	<u>30,628</u>
<b>Total U.S. Department of Labor</b>			<u><b>6,726,701</b></u>	<u><b>1,212,541</b></u>

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<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>				
Direct Programs:				
Airport Improvement Program - 179-038 OXR Rehabilitate Runway 0725	20.106	N/A	\$ 1,391,267	\$ -
Airport Improvement Program - 179-041 OXR Part 150 Noise Study	20.106	N/A	242,194	-
Airport Improvement Program - 179-042 OXR Reconstruct Twy A-F	20.106	N/A	3,746,649	-
Airport Improvement Program - 339-037 CMA Taxiway Rehabilitation	20.106	N/A	45,187	-
Airport Improvement Program - 339-038 CMA Airport Layout Plan	20.106	N/A	288,305	-
Airport Improvement Program - 339-043 CMA Part 150 Noise Study	20.106	N/A	241,414	-
COVID-19 - Airport Improvement Program - 179-040 OXR ARPA Airports Rescue Grant	20.106	N/A	59,000	-
COVID-19 - Airport Improvement Program - 339-041 CMA ARPA Airports Rescue Grant	20.106	N/A	148,000	-
Sub-total			6,162,016	-
Passed-through California Department of Transportation: Highway Planning and Construction	20.205	07-VEN-0-CR	572,424	-
<b>FEDERAL TRANSIT CLUSTER</b>				
Passed-through Ventura County Transportation Commission:				
Federal Transit Formula Grants - Work Reliability Transport Program	20.507	CA-2020-076 & CA-2022-195	56,248	-
Federal Transit Formula Grants - FTA Funds Various	20.507	CA-2021-106 (300-A3)	21,722	-
Federal Transit Formula Grants - FTA Funds Various	20.507	CA-2020-076	76,130	-
Total Federal Transit Cluster			154,100	-
<b>HIGHWAY SAFETY CLUSTER</b>				
Passed-through California Office of Traffic Safety:				
State and Community Highway Safety - FY22 Selective Traffic Enforcement Program	20.600	68-0297066	19,617	-
State and Community Highway Safety - FY22 Selective Traffic Enforcement Program	20.600	68-0297066	39,987	-
State and Community Highway Safety - FY22 Selective Traffic Enforcement Program	20.600	68-0297066	3,547	-
State and Community Highway Safety - FY22 Selective Traffic Enforcement Program	20.600	68-0297066	509	-
State and Community Highway Safety - FY23 Selective Traffic Enforcement Program	20.600	68-0297066	46,201	-
State and Community Highway Safety - FY23 Selective Traffic Enforcement Program	20.600	68-0297066	3,125	-
State and Community Highway Safety - FY23 Selective Traffic Enforcement Program	20.600	68-0297066	12,033	-
State and Community Highway Safety - FY23 Selective Traffic Enforcement Program	20.600	68-0297066	1,417	-
State and Community Highway Safety - FY23 Selective Traffic Enforcement Program	20.600	68-0297066	90	-
Sub-total			126,526	-
Passed-through California Office of Traffic Safety:				
National Priority Safety Programs - Alcohol and Drug Impaired Driver	20.616	DI23027	392,697	-
National Priority Safety Programs - Child Passenger Safety Program	20.616	69A3752230000405BCAH	23,944	-
National Priority Safety Programs - Child Passenger Safety Program	20.616	69A3752230000405BCAH	55,684	-
Sub-total			472,325	-
Total Highway Safety Cluster			598,851	-



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<b><u>U.S. DEPARTMENT OF TRANSPORTATION (Continued):</u></b>				
Passed-through California Office of Traffic Safety:				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY22 Selective Traffic Enforcement Program	20.608	68-0297066	\$ 29,824	\$ -
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY22 Selective Traffic Enforcement Program	20.608	68-0297066	14,674	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY23 Selective Traffic Enforcement Program	20.608	68-0297066	59,676	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY23 Selective Traffic Enforcement Program	20.608	68-0297066	63	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY23 Selective Traffic Enforcement Program	20.608	68-0297066	32,093	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY23 Selective Traffic Enforcement Program	20.608	68-0297066	948	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY23 Selective Traffic Enforcement Program	20.608	68-0297066	8,015	-
Sub-total			<u>145,293</u>	<u>-</u>
<b>Total U.S. Department of Transportation</b>			<b><u>7,632,684</u></b>	<b><u>-</u></b>
<b><u>U.S. DEPARTMENT OF TREASURY:</u></b>				
Direct Programs:				
Volunteer Income Tax Assistance (VITA) Matching Grant Program 21-22	21.009	22VITA0231	2,315	-
Volunteer Income Tax Assistance (VITA) Matching Grant Program 22-23	21.009	23VITA0010	48,657	48,657
Sub-total			<u>50,972</u>	<u>48,657</u>
Equitable Sharing - Federal Equitable Sharing Agreement	21.016	N/A	5,828	-
Passed-through California Department of Housing and Community Development:				
COVID-19 - Emergency Rental Assistance Program Round 2	21.023	21-ERAP-10010	110,541	-
Direct Programs:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (ARPA SLFRF)	21.027	N/A	162,280,081	622,750
<b>Total U.S. Department of Treasury</b>			<b><u>162,447,422</u></b>	<b><u>671,407</u></b>
<b><u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES:</u></b>				
Passed-through California State Library:				
Grants to States -				
Library Services and Technology Act (LSTA) Funds	45.310	LS-249951-OLS-21	5,000	-
Library Services and Technology Act (LSTA) Funds	45.310	LS-249951-OLS-21	30,000	-
Library Services and Technology Act (LSTA) Funds	45.310	LS-249951-OLS-21	5,000	-
<b>Total Institute of Museum and Library Services</b>			<b><u>40,000</u></b>	<b><u>-</u></b>
<b><u>U.S. DEPARTMENT OF EDUCATION:</u></b>				
Passed-through Foundation for California Community College:				
Rehabilitation Services Vocational Rehabilitation Summer Training and Employment Program for Student	84.126	HI26A22005	52,083	22,866
<b>Total U.S. Department of Education</b>			<b><u>52,083</u></b>	<b><u>22,866</u></b>

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<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u></b>				
<b>AGING CLUSTER</b>				
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-2223-18	\$ 6,863	\$ 6,863
Passed-through California Department of Aging: Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals - Title VIIA-Ombudsman	93.042	AP-2223-18	50,332	50,332
Passed-through California Department of Aging: Special Programs for the Aging, Title III, Part D Disease Prevention and Health Promotion Services Title IIID-Disease Prevention	93.043	AP-2223-18	57,532	-
Passed-through California Department of Aging: Special Programs for the Aging, Title III, Part B Grants For Supportive Services and Senior Centers Title IIIB-Supportive Services	93.044	AP-2223-18	882,753	153,032
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - ARP - Supportive Services - IIIB	93.044	AP-2021-18 AM3	246,983	-
Sub-total			<u>1,129,736</u>	<u>153,032</u>
Passed-through California Department of Aging: Special Programs for the Aging, Title III, Part C Nutrition Services - Title IIIC-Nutrition Services	93.045	AP-2223-18	1,745,705	1,070,081
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services - ARP Home Delivered Meals - IIIC1	93.045	AP-2021-18 AM3	43,668	-
Sub-total			<u>1,789,373</u>	<u>1,070,081</u>
Passed-through California Department of Aging: National Family Caregiver Support, Title III, Part E - Title IIIE-Family Caregiver Support	93.052	AP-2223-18	424,262	119,911
COVID-19 - National Family Caregiver Support, Title III, Part E - ARP Family Caregiver - IIIE	93.052	AP-2021-18 AM3	138,365	-
Sub-total			<u>562,627</u>	<u>119,911</u>
Passed-through California Department of Aging: Nutrition Services Incentive Program - Nutrition Services Incentive Program (NSIP)	93.053	AP-2223-18	177,299	-
Total Aging Cluster			<u>3,773,762</u>	<u>1,400,219</u>
Passed-through California Health Advocates: Special Programs for the Aging Title IV and Title II Discretionary Projects - California Senior Medical Patrol	93.048	#90MPPG0019-03-00	1,000	-
Special Programs for the Aging Title IV and Title II Discretionary Projects - California Senior Medical Patrol	93.048	#90MPPG0019-05-00	10,000	-
Sub-total			<u>11,000</u>	<u>-</u>
Passed-through California Department of Public Health: Public Health Emergency Preparedness - Public Health Emergency Preparedness (PHEP)	93.069	22-10698	568,927	-
Public Health Emergency Preparedness - Lab Training and Assistance	93.069	22-10698	25,741	-
Sub-total			<u>594,668</u>	<u>-</u>

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<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):</u></b>				
Passed-through California Department of Aging:				
Medicare Enrollment Assistance Program - Medical Improvements for Patients & Providers Act	93.071	MI-2122-18	\$ 9,854	\$ -
Medicare Enrollment Assistance Program - Medical Improvements for Patients & Providers Act	93.071	MI-2223-18	79,775	-
Passed-through National Council on Aging:				
Medicare Enrollment Assistance Program - ACA-Medicare Improvement for Patients and Providers	93.071	PO# 2098	60,000	-
Sub-total			<u>149,629</u>	<u>-</u>
Passed-through California Department of Social Services:				
Guardianship Assistance - FedGAP & KinGAP	93.090	CFL 22/23-91	2,673,260	-
Passed-through California Department of Public Health:				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	2156BASE00	125,858	-
Passed-through California Department of Mental Health:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	1946001347J5	113,072	-
<b>HEALTH CENTER PROGRAM CLUSTER</b>				
Direct Programs:				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Healthcare for the Homeless Grant H80CS00247	93.224	N/A	1,324,323	-
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Healthcare for the Homeless Grant H80CS00247	93.224	N/A	537,596	-
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Healthcare for the Homeless Grant H80CS00247	93.224	N/A	131,167	-
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Capital Improvements Grant C8ECS43748	93.224	N/A	816,497	-
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Grant H8FCS41339	93.224	N/A	5,674,875	-
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - ARP-UDS+ Grant H8FCS41339	93.224	N/A	65,500	-
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Grant H8G48295	93.224	N/A	559,076	-
Sub-total Direct Programs			<u>9,109,034</u>	<u>-</u>
Total Health Center Program Cluster			<u>9,109,034</u>	<u>-</u>

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<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):</u></b>				
Passed-through California Department of Public Health:				
Immunizations Cooperative Agreements - Immunization Local Assistance Grant	93.268	17-10362A03	\$ 165,572	\$ -
COVID-19 - Immunizations Cooperative Agreements - Local Assistance Supplemental Funding (COVID-19 Round 2)	93.268	17-10362A03	32,514	-
COVID-19 - Immunizations Cooperative Agreements - Local Assistance Supplemental Funding (COVID-19 Round 3)	93.268	17-10362A03	1,336,818	-
COVID-19 - Immunizations Cooperative Agreements - Local Assistance Supplemental Funding (COVID-19 Round 4)	93.268	17-10362A03	419,698	-
Sub-total			<u>1,954,602</u>	<u>-</u>
Passed-through California Department of Aging:				
State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-2122-18	97,236	2,250
Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-2122-18	750	750
Sub-total			<u>97,986</u>	<u>3,000</u>
Passed-through California Department of Public Health:				
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Disease (ELC) - ELC Detection & Mitigation of COVID-19 in Confinement Facilities	93.323	ELCCON-94	217,103	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Disease (ELC) - ELC Enhancing Detection Funding	93.323	COVID-19ELC56	1,561,862	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Disease (ELC) - ELC Enhancing Detection Expansion Funding	93.323	COVID-19ELC114	11,670,414	-
Sub-total			<u>13,449,379</u>	<u>-</u>
Passed-through Public Health Foundation Enterprises, Inc.:				
COVID-19 Epidemiology and Laboratory Capacity Infectious Disease (ELC) - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	187.608	44,154	-
Sub-total			<u>13,493,533</u>	<u>-</u>
Passed-through California Department of Public Health:				
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response - PH Workforce Development Supplemental Funding	93.354	WFD-056	442,014	-
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Public Health Workforce Supplemental Funding	93.354	17-10362 A03	107,445	-
Sub-total			<u>549,459</u>	<u>-</u>
Direct Programs:				
Alzheimer's Disease Program Initiative (ADPI) - AoA - Alzheimer's Disease Program Initiative	93.470	90-ADPI0007-01-00	151,621	-
Direct Programs:				
COVID-19 - Provider Relief Fund - CARES Act Provider Relief Fund General Distribution Period 5	93.498	N/A	2,000,438	-
COVID-19 - Provider Relief Fund - CARES Act Provider Relief Fund General Distribution Period 5	93.498	N/A	13,024	-
COVID-19 - Provider Relief Fund - CARES Act Provider Relief Fund General Distribution Period 4	93.498	N/A	228,271	-
Sub-total			<u>2,241,733</u>	<u>-</u>

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<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):</b>				
Passed-through California Department of Social Services:				
MaryLee Allen Promoting Safe and Stable Families Program - Promoting Safe/Stable Families	93.556	CFL 22/23-91	\$ 1,437,735	\$ -
Passed-through California Department of Social Services:				
Temporary Assistance for Needy Families - Welfare Fraud CalWORKs	93.558	CFL 15/16-5, 11	336,003	-
Temporary Assistance for Needy Families - CalWORKs - CWS - TANF	93.558	CFL 22/23-91	2,098,414	-
Temporary Assistance for Needy Families - CalWORKs	93.558	CFL 22/23-91	24,487,338	6,606,470
Temporary Assistance for Needy Families - CalWORKs CalWIN/CalSAWS	93.558	WCDS 1/30/2023	50,444	-
Temporary Assistance for Needy Families - CalWORKs	93.558	CFL 22/23-91	16,812,501	-
Temporary Assistance for Needy Families - Cal-Learn Program	93.558	CFL 21-22	237,456	-
Temporary Assistance for Needy Families - HVI - CalWORKs	93.558	CFL 21-22	1,095,283	-
Temporary Assistance for Needy Families - CalWORKs Family Stabilization	93.558	CFL 21-22	252,064	-
Sub-total			<u>45,369,503</u>	<u>6,606,470</u>
Passed-through California Department of Child Support Services:				
Child Support Enforcement - Title IV - D: Child Support Enforcement (FFP)	93.563	2201CACSES	14,481,651	-
Passed-through California Department of Social Services:				
Refugee and Entrant Assistance State Administered Program - Refugee Cash Assistance	93.566	CFL22/23-91	112,403	-
Passed-through California Department of Social Services:				
Stephanie Tubbs Jones Child Welfare Services Program - Children Welfare Services - IV-B	93.645	CFL 22/23-91	336,741	-
Passed-through California Department of Aging:				
COVID-19 - 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 - ADRC CARES Act Funds	93.626	N/A	23,349	-
Passed-through California Department of Aging:				
COVID-19 - Elder Abuse Prevention Interventions Program - LTC OMB Elder Justice	93.747	AP-2021-18 AM2	4,382	4,382
Passed-through California Department of Social Services:				
Foster Care Title IV-E - CCR CWD/FURS/CWS	93.658	CFL 22/23-91	1,756,349	-
Foster Care Title IV-E - Foster Care (Non CWS)	93.658	CFL 22/23-91	283,654	-
Foster Care Title IV-E - Foster Care	93.658	CFL 22/23-91	1,100,009	-
Foster Care Title IV-E - CWS IV-E	93.658	CFL 22/23-91	14,819,013	-
Foster Care Title IV-E - CSEC	93.658	CFL 22/23-91	91,280	-
Foster Care Title IV-E - SACWIS	93.658	CFL 22/23-91	17,620	-
Foster Care Title IV-E - Foster Care	93.658	CFL 22/23-91	2,851,517	491,691
Foster Care Title IV-E - Foster Care Title IV-E	93.658	CFL 11/12-18,24,39	720,605	-
Sub-total			<u>21,640,047</u>	<u>491,691</u>
Passed-through California Department of Social Services:				
Adoption Assistance - Adoptions	93.659	CFL 22/23-91	989,390	-
Adoption Assistance - Adoptions	93.659	CFL 22/23-91	12,417,518	-
Sub-total			<u>13,406,908</u>	<u>-</u>

County of Ventura, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):</b>				
Passed-through California Department of Social Services:				
Social Services Block Grant - CWS - Title XX	93.667	CFL 22/23-91	\$ 599,398	\$ -
Passed-through California Department of Social Services:				
John H. Chafee Foster Care Program for Successful Transition to Adulthood - Independent Living Program	93.674	CFL 22/23-91	190,841	-
<b>MEDICAID CLUSTER</b>				
Passed-through California Department of Aging:				
Medical Assistance Program - Multipurpose Senior Services Program (MSSP)	93.778	MS-2223-34	841,475	-
Passed-through California Department of Health Care Services:				
Medical Assistance Program - Home & Community Based Alternatives	93.778	18-95229	418,927	-
Medical Assistance Program - Child Health & Disability Prevention/Health Care for Children in Foster Care (CHDP/HCPFC)	93.778	CHDP Letter 22-01	137,531	-
Medical Assistance Program - Child Health & Disability Prevention -Foster Care (CHDPFC) in Foster Care (CHDP/HCPFC)	93.778	CHDP Letter 22-01	227,861	-
Medical Assistance Program - Child Health & Disability Prevention -Foster Care (CHDPFC) in Foster Care (CHDP/HCPFC)	93.778	CHDP Letter 22-01	66,030	-
Medical Assistance Program - California Children's Services Admin Allocations (CCS, Healthy Families, & Medi-Cal Admin)	93.778	Titles XIX & XXI	2,614,704	-
Medical Assistance Program - Child Health & Disability Prevention/Early and Periodic Screening, Diagnosis, and Treatment (CHDP/EPST)	93.778	Title XIX	356,606	-
Medical Assistance Program - Child Health and Disability Prevention (CHDP) - Fluoride Varnish - Oral Health	93.778	Title XIX	154,892	-
Medical Assistance Program - RX for Kids (CFS-SPMP)	93.778	CFL 21-22	2,522,603	-
Medical Assistance Program - Medi-Cal - Admin	93.778	MCAC 21-22 01	17,261,523	-
Sub-total			23,760,677	-
Passed-through California Department of Social Services:				
Medical Assistance Program - Medi Cal - CalWIN/CalSAWS	93.778	WCDS 1/30/2023	663,121	-
Medical Assistance Program - CWS IV-E Health Related	93.778	CFL 22/23-91	4,539,610	-
Medical Assistance Program - PA in Home Support Svcs	93.778	CFL 22/23-91	738,103	-
Medical Assistance Program - In Home Supportive Services Title XIX	93.778	CFL 22/23-91	8,218,516	-
Medical Assistance Program - APS/CSBG	93.778	CFL 22/23-91	1,699,781	-
Medical Assistance Program - In Home Supportive Services Title XIX, Skilled Prof. Med Personnel (SPMP), Adult & Fam Services	93.778	CFL 21-22	1,397,602	-
Sub-total			17,256,733	-
Passed-through California Department of Public Health:				
Medical Assistance Program - Childhood Lead Poisoning Prevention Program (CLPPP)	93.778	2019-01	118,788	-
Medical Assistance Program - Housing and Urban Development	93.778	21-10702	138,266	-
Sub-total			257,054	-
Total Medicaid Cluster			42,115,939	-

County of Ventura, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):</b>				
Passed-through California Department of Public Health:				
National Bioterrorism Hospital Preparedness Program - Hospital Preparedness Program (HPP)	93.889	22-10698	\$ 273,122	\$ -
Passed-through California Department of Public Health:				
HIV Care Formula Grants - Ryan White Title II, Part B	93.917	18-10895	384,230	-
HIV Care Formula Grants - Ryan White Title II, Part B	93.917	18-10895	78,205	-
Sub-total			462,435	-
Direct Programs:				
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease - Ryan White Title III, Part C	93.918	H76HA25703	180,030	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease - Ryan White Title III, Part C	93.918	H76HA25703	29,566	-
Sub-total			209,596	-
Passed-through California Department of Health Care Services:				
Block Grants for Community Mental Health Services	93.958	N/A	17,454	-
Block Grants for Community Mental Health Services	93.958	N/A	308,713	-
Sub-total			326,167	-
Passed-through California Department of Mental Health:				
Block Grants for Community Mental Health Services - SAMHSA	93.958	1946001347J5	789,937	399,768
Sub-total			1,116,104	399,768
Passed-through California Health and Human Services Agency:				
Block Grants for Prevention and Treatment of Substance Abuse - SABG PRIME	93.959	18-95288 A01	4,812,229	1,938,116
Block Grants for Prevention and Treatment of Substance Abuse - SABG-CRRSAA	93.959	18-95288 A01	193,311	-
Block Grants for Prevention and Treatment of Substance Abuse - SABG-ARPA	93.959	18-95288 A01	920,974	8,023
Sub-total			5,926,514	1,946,139
Passed-through California Department of Public Health:				
CDC's Collaboration with Academia to Strengthen Public Health: California Strengthening Public Health Initiative (CASPHI)	93.967	CASPHI0048	32,930	-
Passed-through California Department of Public Health:				
Preventive Health Services Sexually Transmitted Diseases Control Grants: DIS Workforce Development Grant	93.977	NH25PS005127	177,086	-
Passed-through California Department of Public Health:				
Maternal and Child Health Services Block Grant to the States - Maternal, Child & Adolescent Health	93.994	2021-56	1,540,693	-
Maternal and Child Health Services Block Grant to the States - Adolescent Family Life and Positive Youth Development	93.994	2021-56	413,165	-
Sub-total			1,953,858	-
<b>Total U.S. Department of Health and Human Services</b>			<b>184,909,759</b>	<b>10,851,669</b>

County of Ventura, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>				
Passed-through California Governor's Office of Emergency Services:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters) (DR4407: Woolsey Fire and Hill Fire)	97.036	FEMA-4407-DR-CA, CAL OES ID 111-0000	\$ 152,345	\$ -
Disaster Grants - Public Assistance (Presidentially Declared Disasters)(DR5302: Maria Fire)	97.036	FEMA-5302-FM-CA, CAL OES ID 111-0000	232,407	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters) (DR1498: California Wildfires)	97.036	FEMA-1498-FM-CA, CAL OES ID 111-0000	38,478	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - PPE	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	1,616,123	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disaster) Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - Testing #3	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	24,275,922	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disaster) Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - Testing #4	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	984,161	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disaster) Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - Food Share 1A	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	2,874,216	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disaster) Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - Food Share 1B	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	935,568	-
Sub-total			<u>31,109,220</u>	<u>-</u>
Direct Programs:				
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Project Room Key	97.036	N/A	1,096,752	-
Sub-total			<u>32,205,972</u>	<u>-</u>
Passed-through California Governor's Office of Emergency Services:				
Emergency Management Performance Grants - FY 2021 Emergency Management Performance Grant (EMPG)	97.042	2021-0015-111-00000	233,920	152,438
Emergency Management Performance Grants - FY 2022 Emergency Management Performance Grant (EMPG)	97.042	2022-0005-111-00000	108,949	-
Emergency Management Performance Grants - FY 2021 Emergency Management Performance Grant - ARPA (American Rescue Plan Act)	97.042	2021-0014-111-00000	25,944	-
Sub-total			<u>368,813</u>	<u>152,438</u>
Direct Programs:				
Assistance to Firefighters Grant - FY 2020 AFG	97.044	EMW-2020-FP-18616	401,781	205,227
Assistance to Firefighters Grant - FY 2021 AFG	97.044	EMW-2021-FP-02473	312,557	-
Passed-through City of Fillmore:				
Assistance to Firefighters Grant - FY 2021 AFG	97.044	EMW-2021-FG-07646	74,097	-
Sub-total			<u>788,435</u>	<u>205,227</u>



County of Ventura, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
<b>U.S. DEPARTMENT OF HOMELAND SECURITY (Continued):</b>				
Passed-through California Governor's Office of Emergency Services:				
Homeland Security Grant Program - FY 2019 Homeland Security Grant Program (HSGP)	97.067	2019-0035-111-00000	\$ 5,996	\$ -
Homeland Security Grant Program - FY 2020 Homeland Security Grant Program (HSGP)	97.067	2020-0095-111-00000	60,135	-
Homeland Security Grant Program - FY 2021 Homeland Security Grant Program (HSGP)	97.067	2021-0081-111-00000	44,022	-
Homeland Security Grant Program - FY 2020 Homeland Security Grant Program (HSGP)	97.067	2020-0095-111-00000	87,338	65,547
Homeland Security Grant Program - FY 2021 Homeland Security Grant Program (HSGP)	97.067	2021-0081-111-00000	339,450	-
Homeland Security Grant Program - FY 2022 Homeland Security Grant Program (HSGP)	97.067	2022-0043-111-00000	221,345	-
Homeland Security Grant Program - OPSG Joint Operations Reimbursement - 2019 Operation Stonegarden	97.067	2019-0095	82,358	-
Homeland Security Grant Program - OPSG Joint Operations Reimbursement - 2020 Operation Stonegarden	97.067	2020-0095	932,671	-
Sub-total			1,773,315	65,547
<b>Total U.S. Department of Homeland Security</b>			<b>35,136,535</b>	<b>423,212</b>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<b>\$ 437,585,979</b>	<b>\$ 17,454,649</b>

**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 \$20,377, which is not included in the schedule during the year ended June 30, 2023 and were subject to separate audits by other independent auditors. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or fund balance, 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 in the Schedule are reported on the modified accrual basis of accounting, except for subrecipient expenditures, which were recorded on the cash basis. When applicable, 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.

**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 - 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 5 - 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 6 - 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 Assistance Listing 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)
16.575	Crime Victim Assistance	Victim/Witness Assistance Program
16.575	Crime Victim Assistance	Unserved/Underserved (UV)
16.575	Crime Victim Assistance	Child Abuse Treatment AT
16.575	Crime Victim Assistance	Elder Abuse Program XE
16.575	Crime Victim Assistance	County Victim Services XC Program
16.575	Crime Victim Assistance	Family Justice Center Program (FJ Vent)
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-PRIME
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Block Grants for Prevention and Treatment of Substance Abuse - SABG-CRRSAA
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Block Grants for Prevention and Treatment of Substance Abuse - SABG-ARPA

**Note 7 - 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), Assistance Listing No. 97.036**

FY Federal Expenditures Incurred	FY Federal Expenditures Reimbursed	Amount
20-21, 21-22	22-23	\$ 30,295,210

**Note 8 - Provider Relief Fund and American Rescue Act Rural Distribution**

The County received \$2,228,709 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 #93.498) during the year ended June 30, 2022. The County incurred eligible expenditures including lost revenues and, therefore, recognized revenues totaling \$2,228,709 for the year ended June 30, 2022 on the financial statements. The PRF expenditures are not recognized on the schedule until the expenditures are included in the reporting to HHS as required under the PRF program. In accordance with the 2022 OMB Compliance Supplement, the PRF expenditures of \$228,271 and \$2,000,438 are recognized on the schedule for the year ended June 30, 2023, based on reporting to HHS for Period 4, defined as payments (including interest) received during July 1, 2021 to December 31, 2021, and June 30, 2024, based on reporting to HHS for Period 5, defined as payments (including interest) received during January 1, 2022 to June 30, 2022, respectively.

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.

**Section I – Summary of Auditor’s Results**

**FINANCIAL STATEMENTS**

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

**FEDERAL AWARDS**

Internal control over major program:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified for all programs, except for 93.224 COVID-19 Health Center Program Cluster which was qualified for special tests and provisions.
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 / Cluster	Federal Financial Assistance Listing
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027 93.041, 93.042, 93.043, 93.044,
COVID-19 Aging Cluster	93.045, 93.052, 93.053
COVID-19 Health Center Program Cluster	93.224
Temporary Assistance for Needy Families (TANF)	93.558
Child Support Enforcement	93.563

Dollar threshold used to distinguish between type A and type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	No

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**Section II – Financial Statement Findings**

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**2023-001      System Procedures Related to Patient Accounts and Patient Credits**

**Type of Finding: Significant Deficiency in Internal Control over Financial Reporting**

*Criteria:*

The Medical System (an Enterprise Fund of the County) should maintain policies and procedures to ensure the accuracy and integrity of patient account charges, receivables, and contractual allowances.

*Condition Found:*

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 incorrect posting resulted in certain patient accounts reflecting credit balances (i.e., negative accounts receivable 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 using automated scripts which would identify such instances and adjust these negative accounts receivable to a zero balance. We noted these procedures were implemented in FY 2021.

We noted during FY 2023, the Medical System, through a manual process, also systematically wrote off patient accounts with negative credit balance without a documented review and approval for each adjustment.

*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 2022-002.

*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 document the review and approval of the write-off of each patient credit balance.

*Recommendation:*

We recommend that the Medical System implement policies and procedures to ensure that all patient credit balances adjusted in this manual process are reviewed and approved prior to write-off.

*Views of Responsible Officials and Planned Corrective Action:*

Management agrees. See separately issued Corrective Action Plan.

**2023-002 Third Party Settlements and Reserves**

**Type of Finding: Significant Deficiency in Internal Control over Financial Reporting**

*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:*

As a result of our audit procedures, we noted that the Medical System, specifically Ambulatory Care, 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. We noted Ambulatory Care does not perform a formal analysis to support the estimated third-party settlement reserve balances; for example, a retrospective review of settlements recorded in prior years compared to amounts realized.

*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 new finding.

*Effect:*

The third-party settlements and reserves have a potential to be misstated at the balance sheet date.

*Cause:*

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

*Recommendation:*

We recommend that the Medical System, specifically Ambulatory Care, 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.



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Section III – Federal Award Findings and Questioned Costs

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**2023-003**      **Program:** COVID-19 Aging Cluster  
**Assistance Listing No.:** 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053  
**Federal Grantor:** U.S. Department of Health and Human Services  
**Passed-through:** California Department of Aging  
**Award No. and Year:** Various

**Compliance Requirement:** Subrecipient Monitoring  
**Type of Finding:** Significant Deficiency in Internal Control over Compliance 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 6 instances out of 6 where the County did not include in the subrecipient agreement the subrecipient's unique entity identifier and the subrecipient's Federal Award identification Number (FAN) in accordance with 2 CFR 200.332(a) of the Uniform Guidance. In addition, we noted 6 instances out of 6 where the County did not perform a risk assessment on the program's subrecipients for purposes of determining the appropriate subrecipient monitoring in accordance with 2 CFR 200.332(b) of the Uniform Guidance.

*Cause:*

The County did not ensure that the required award information was communicated to subrecipients. Additionally, the County did not document the evaluation of each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward.

*Effect:*

The County did not identify the required elements of the subaward to the subrecipients at the time of subaward nor did the County document the evaluation of each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward.

*Questioned Costs:*

None reported.

*Context/Sampling:*

A nonstatistical sample of 6 subrecipients out of 18 subrecipients were selected for testing. The condition noted above was identified during our procedures over the County's subrecipient monitoring procedures.

*Repeat Finding from Prior Years:*

No.

*Recommendation:*

We recommend that the County 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.

**2023-004**      **Program:** COVID-19 Health Center Program Cluster  
**Assistance Listing No.:** 93.224  
**Federal Grantor:** U.S. Department of Health and Human Services  
**Passed-through:** N/A  
**Award No. and Year:** Various

**Compliance Requirement:** Special Tests and Provisions  
**Type of Finding:** Material Weakness in Internal Control over Compliance and Material Noncompliance

*Criteria:*

Per Title 42 USC 254b(k)(3)(F), the Center has made or will make and will continue to make every reasonable effort to collect appropriate reimbursement for its costs in providing health services to persons who are entitled to insurance benefits under title XVIII of the Social Security Act [42 U.S.C. 1395 et seq.], to medical assistance under a State plan approved under title XIX of such Act [42 U.S.C. 1396 et seq.], or to assistance for medical expenses under any other public assistance program or private health insurance program; (G) the center—(i) has prepared a schedule of fees or payments for the provision of its services consistent with locally prevailing rates or charges and designed to cover its reasonable costs of operation and has prepared a corresponding schedule of discounts to be applied to the payment of such fees or payments, which discounts are adjusted on the basis of the patient’s ability to pay; (ii) has made and will continue to make every reasonable effort—(I) to secure from patients payment for services in accordance with such schedules.

*Condition:*

We noted 6 instances out of 93 where the County did not appropriately adjust patient charges based on the Health Center’s sliding fee discount program schedules in accordance with 42 USC 254b(k)(3)(F).

*Cause:*

The condition is primarily caused by the County not following the policies and procedures in place to ensure the sliding fee discounts to patient charges were applied consistent with its sliding fee discount program schedules.

*Effect:*

Discounts applied to patient charges were inconsistent with its sliding fee discount program schedules.

*Questioned Costs:*

None reported.

*Context/Sampling:*

A nonstatistical sample of 93 participants out of 11,862 participants were selected for testing. The condition noted above was identified during our procedures over the County's sliding fee discount program procedures.

*Repeat Finding from Prior Years:*

No.

*Recommendation:*

We recommend that the County strengthen its established policies and procedures to ensure the sliding fee discount program schedules are applied to patient charges consistent with its sliding fee discount schedules and ensure that policies and procedures are strictly adhered to by County personnel.

*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
2022-001	Financial Reporting	Implemented
2022-002	System Procedures Related to Patient Accounts and Patient Credits	Partially Implemented See Finding No. 2023-001

**Federal Awards Findings**

None reported.

County of Ventura, California

Supplemental Schedule of California State Department of Aging Expenditures of Federal and State Awards

Year Ended June 30, 2023

<u>U.S. DEPT / PASS-THROUGH AGENCY / PROGRAM TITLE</u>	<u>CFDA NO.</u>	<u>PASS-THROUGH GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURES</u>	<u>FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS</u>	<u>STATE EXPENDITURES</u>
<b>STATE PROGRAMS:</b>					
<b>Passed-through California Department of Aging:</b>					
Ombudsman Initiative	State	AP-2223-18	\$ -	\$ -	\$ 90,792
<b>Total State Programs</b>			<b>-</b>	<b>-</b>	<b>90,792</b>
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>					
<b>Passed-through California Department of Aging:</b>					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Supplemental Nutrition Assistance Education Program	10.561	CF-2223-18	95,112	-	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Supplemental Nutrition Assistance Education Program	10.561	SP-2122-18	52,569	-	-
<b>Total U.S. Department of Agriculture</b>			<b>147,681</b>	<b>-</b>	<b>-</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
<b>Passed-through California Department of Aging:</b>					
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation - Title VIIB - Elder Abuse Program	93.041	AP-2223-18	6,863	6,863	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals - Title VIIA - Ombudsman	93.042	AP-2223-18	50,332	50,332	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services - Title IIID - Disease Prevention	93.043	AP-2223-18	57,532	-	-
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title IIIB - Ombudsman	93.044	AP-2223-18	882,753	153,032	320,723
COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title IIIB - Ombudsman	93.044	AP-2021-18 AM3	246,983	-	-
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title IIIC- Nutrition Services	93.045	AP-2223-18	1,745,705	1,070,081	1,142,189
COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title IIIC- Nutrition Services	93.045	AP-2021-18 AM3	43,668	-	-
National Family Caregiver Support, Title III, Part E - Title IIIE - Family Caregiver Support	93.052	AP-2223-18	424,262	119,911	-
COVID-19 National Family Caregiver Support, Title III, Part E - Title IIIE - Family Caregiver Support	93.052	AP-2021-18 AM3	138,365	-	-
Nutrition Services Incentive Program - NSIP-Nutrition Services Incentive	93.053	AP-2223-18	177,299	-	-
Medicare Enrollment Assistance Program - Medical Improvements for Patients & Providers Act	93.071	MI-2122-18	9,854	-	-
Medicare Enrollment Assistance Program - Medical Improvements for Patients & Providers Act	93.071	MI-2223-18	79,775	-	-
State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-2122-18	97,236	2,250	191,514
State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-2122-18	750	750	-
COVID-19 - 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 - ADRC CARES Act Funds	93.626	N/A	23,349	-	-
COVID-19 - Elder Abuse Prevention Interventions Program - LTC OMB Elder Justice	93.747	AP-2021-18 AM2	4,382	4,382	-
Medical Assistance Program - Multipurpose Senior Services Program (MSSP)	93.778	MS-2223-34	841,475	-	-
<b>Total U.S. Department of Health and Human Services</b>			<b>4,830,583</b>	<b>1,407,601</b>	<b>1,654,426</b>

County of Ventura, California

Supplemental Schedule of California State Department of Aging Expenditures of Federal and State Awards  
Year Ended June 30, 2023

<u>U.S. DEPT / PASS-THROUGH AGENCY / PROGRAM TITLE</u>	<u>CFDA NO.</u>	<u>PASS-THROUGH GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURES</u>	<u>FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS</u>	<u>STATE EXPENDITURES</u>
<b>U.S. DEPARTMENT OF LABOR:</b>					
Passed-through California Department of Aging:					
Senior Community Service Employment Program - Title V -					
Senior Employment - SCSEP	17.235	TV-2122-18	\$ 17,564	\$ -	\$ -
<b>Total U.S. Department of Labor</b>			<u>17,564</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS</b>			<u>\$ 4,995,828</u>	<u>\$ 1,407,601</u>	<u>\$ 1,745,218</u>

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**MICHELLE YAMAGUCHI**

**CHIEF DEPUTIES**  
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JASON McGUIRE  
KATHLEEN O'KEEFE  
RICHARD WHOBREY

**COUNTY OF VENTURA,**  
**CALIFORNIA**

**CORRECTIVE ACTION PLAN**

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

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



**COUNTY OF VENTURA, CALIFORNIA**

**CORRECTIVE ACTION PLAN**

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

**I. FINANCIAL STATEMENT FINDINGS**

**Finding 2023-001**

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

**Department's Management Response:**

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

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

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

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

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

**Name of Responsible Persons:**

Molly Teron, Director Patient Financial Services

**Implementation Date:**

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

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

**COUNTY OF VENTURA, CALIFORNIA**

**CORRECTIVE ACTION PLAN**

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

**Finding 2023-002**

**Third Party Settlements and Reserves**

**Department's Management Response:**

The Medical System, specifically Ambulatory Care, management agrees that policies and procedures should be established related to the timely review of third-party settlements and reserves to ensure proper support for balances reported at the balance sheet date.

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

Management agrees with the recommendation to establish policies and procedures for improved tracking of repayments made to and payments received from the California Department of Health Care Services (DHCS) at the clinic level of detail, which occur following preliminary audits and final audits of the Medi-Cal Prospective Payment System (PPS) reconciliation reports. Prior to being audited, the PPS reconciliation reports, one for each clinic, provide a reasonable basis for estimated amounts due to each clinic or amounts payable back to DHCS. In fiscal year 2023, Ambulatory Care financial management attempted to confirm with DHCS amounts owed from or to DHCS for prior years for each clinic. While this is a good secondary verification, Ambulatory management needs to keep a detailed record of interim payments made and received by the clinics subsequent to the audit of the PPS reconciliation reports, which typically occurs between two and five years after the period has ended.

**Name of Responsible Persons:**

Dr. Theresa Cho, Chief Executive Officer, Ambulatory Care  
Michael Taylor, Chief Financial Officer, Health Care Agency

**Implementation Date:**

June 30, 2024

**COUNTY OF VENTURA, CALIFORNIA**

**CORRECTIVE ACTION PLAN**

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

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

**Finding 2023-003**

**Program:** COVID-19 Aging Cluster

**Assistance Listing No.:** 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053

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

**Passed-through:** California Department of Aging

**Award No. and Year:** Various

**Compliance Requirements:** Subrecipient Monitoring

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

**Department's Management Response:**

The Area Agency on Aging (AAA) management agrees that all required award information needs to be communicated to subrecipients at the time of the subaward and a subrecipient's risk assessment needs to be completed and documented in accordance with 2 CFR section 200.

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

Beginning July 1, 2023, AAA merged with Human Services Agency (HSA). Administrative and fiscal functions have been integrated into HSA's administrative and fiscal management. The fiscal team has been working with AAA management to identify and address internal control and non-compliance issues, implementing procedures and policies to improve operational efficiency and internal controls.

Risk assessment of subrecipients was performed in December 2023 to determine the level of monitoring needed. Federal award identification number (FAIN) will be provided to subrecipients, and the unique entity identifier (UEI) will be obtained from subrecipients by March 31, 2024. Once monitoring is complete, a monitoring report will be issued, any findings will be communicated with subrecipients. In the future, the FAIN and subrecipient's UEI will be included in contract agreements.

**Name of Responsible Persons:**

Bernadette Heredia, Accounting Manager II

Helina Wu, Chief Financial Officer, Human Services Agency

**Implementation Date:**

December 1, 2023, related to documenting risk assessments

March 31, 2024, related to providing required award information to the subrecipient

**COUNTY OF VENTURA, CALIFORNIA**

**CORRECTIVE ACTION PLAN**

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

**Finding 2023-004**

**Program:** COVID-19 Health Center Program Cluster

**Assistance Listing No.:** 93.224

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

**Passed-through:** N/A

**Award No. and Year:** Various

**Compliance Requirements:** Special Tests and Provisions

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

**Department's Management Response:**

Health Care Agency (HCA) management agrees with the recommendation to strengthen the established policies and procedures to ensure that the sliding fee discount program schedules are applied to patient charges consistent with its sliding fee discount schedule, and to ensure that County personnel strictly adheres to policies and procedures.

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

HCA management recognizes that the sliding fee discount schedule/discount grid established in 2020 was complex and may have contributed to errors in adjustments. A new fee schedule was developed in 2023 to establish flat fees that are more inclusive of services. The grid established in 2020 was in effect until the new grid was approved by the Board of Supervisors on March 15, 2023. Most of the encounters selected for review were encounters dated prior to the new grid's effective date.

HCA management has strengthened its sliding fee policy and procedure, approved by the Board of Supervisor on March 15, 2023. HCA management will implement the following internal control process to ensure that adjustments are consistent with the sliding fee discount program fee schedule:

1. All Medical Billing Specialists responsible for enrolling patients into the sliding fee program will be retrained on eligibility and adjustments.
2. To ensure that patients have received the correct adjustment, we will run a report of all patients under the sliding fee program with at least one encounter, year to date. All applications, proof of income, program eligibility, and adjustments will be reviewed for each patient. Corrections will be made, if applicable.
3. For the remaining of FY 22/23, a monthly report of all encounters under the sliding fee discount program will be pulled and reviewed monthly for accuracy. Corrections will be made and staff will be trained, as needed.
4. Starting in FY 23/24, a random sampling of sliding fee discount program encounters per Federally Qualified Health Center will be audited monthly to ensure accuracy and timely adjustment of encounters. Results will be trended to address any additional process improvements.

**COUNTY OF VENTURA, CALIFORNIA**

**CORRECTIVE ACTION PLAN**

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

**Name of Responsible Persons:**

Lizeth Barretto, Ambulatory Care COO – Ms. Barretto will ensure that the activities listed in the Corrective Action Plan are executed until an Ambulatory Care CFO and/or Ambulatory Care Patient Revenue Manager is hired.

Ambulatory Care CFO (Vacant) – Establishes sliding fee discount program policy, procedures, and fee schedules.

Ambulatory Care Patient Revenue Manger (Vacant) – Responsible for the oversight of the Medical Billing Specialists responsible for sliding fee discount eligibility and adjustments.

**Implementation Date:**

April 15, 2024, Training of Medical Billing Specialists and monthly encounter review and corrections.

April 22, 2024, Year to date report and internal audit

August 5, 2024, Monthly sampling of encounters

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**COUNTY OF VENTURA,  
CALIFORNIA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

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

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

**COUNTY OF VENTURA, CALIFORNIA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

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

**I. FINANCIAL STATEMENT FINDINGS**

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

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

**Status of Corrective Action:**

Partially implemented.

**Department's Management Response:**

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

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

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

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

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

**Name of Responsible Persons:**

Molly Teron, Director Patient Financial Services

**Implementation Date:**

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

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

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

**Finding 2022-001**

**Financial Reporting**

**Status of Corrective Action:**  
Implemented.

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

None identified.