COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER

HALL OF RECORDS
320 WEST TEMPLE STREET, ROOM 380
LOS ANGELES, CALIFORNIA 90012-3208
PHONE: (213) 974-0311 FAX: (213) 626-1108

J. TYLER McCAULEY
AUDITOR-CONTROLLER

February 8, 2002

TO: Audit Committee

FROM: DeWitt Roberts, Chief
Audit Division

SUBJECT: **DEPARTMENT OF HEALTH SERVICES-
DELINQUENT SELF-PAY ACCOUNTS FOLLOW-UP**

In August, your Committee asked us to review the implementation status of the eight recommendations from our July 2001 report on the Department of Health Services' (DHS) Delinquent Self-Pay Accounts. Our initial audit included findings and recommendations related to improving DHS' self-pay collection policies and procedures, establishing client payment plans and expediting referrals to the County's outside collection agency.

DHS management indicates that the Department is making progress in implementing our recommendations and that most of the recommendations will be implemented by March 31, 2002. Therefore, to provide the Department the opportunity to implement most of the recommendations, unless otherwise instructed, we will delay completion of our follow-up review until after DHS' planned implementation date.

Based on this delay, we expect to issue our follow-up report in time for the Audit Committee's May meeting.

Please call me if you have any questions.

JTM:DR:JS

c: Tyler McCauley, Auditor-Controller
Thomas Garthwaite, M.D., Director, Department of Health Services
Mark Saladino, Treasurer and Tax Collector