



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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August 25, 2010

TO: Supervisor Gloria Molina, Chair
Supervisor Mark Ridley-Thomas
Supervisor Zev Yaroslavsky
Supervisor Don Knabe
Supervisor Michael D. Antonovich

FROM: Wendy L. Watanabe
Auditor-Controller

**SUBJECT: REVIEW OF THE DEPARTMENT OF HEALTH SERVICES'
COMMUNITY HEALTH PLAN PATIENT MANAGEMENT SYSTEM**

The Department of Health Services (DHS) provides health care services to individuals through its Medi-Cal managed care plan called the Community Health Plan (CHP). When CHP members receive medical care outside their assigned network of hospitals or physicians (e.g., for emergencies), the hospitals/physicians who treat them bill DHS through CHP. DHS/CHP staff receive and review the claims, and process payments using the Patient Management System (PMS or System). CHP processes over \$27 million in payments a year to medical providers.

As part of our responsibility to ensure departments maintain adequate controls over County resources, we reviewed CHP's procedures and controls over PMS claims processing to ensure they were adequate and that only valid payments were made. Our review included testing controls over payment processing and system access, including the interface between PMS and the County's eCAPS accounting system (eCAPS). We selected PMS based on the significant amount of payments processed and our preliminary assessment of its control environment.

CHP management indicated that some of the issues noted in our review are due to the difficulty of using PMS and that CHP is currently evaluating replacing the System. However, we believe the weaknesses noted in our review should be corrected before the new system is implemented.

Results of Review

CHP maintains required controls over passwords, system timeouts and electronic payment files sent to eCAPS. However, CHP needs to strengthen its controls over other payment processing controls in PMS. The following are examples of areas for improvement:

- CHP needs to ensure they process claims properly/timely. State Health and Safety Code requires CHP to pay claims in full within 45 working days (63 calendar days). For Fiscal Years 2007-08 and 2008-09, CHP paid approximately \$164,000 in penalties and interest because they did not pay claims in full or on time. Some of the delays were caused by a contractor who processed some claims. However, CHP did not bill the contractor for the penalties/interest as allowed by the contract.

CHP Response – CHP will waive the penalties/interest owed by the contractor because the contractor did not seek repayment for amounts owed by the County under a related agreement. CHP also indicated that they are now paying claims timely, and have taken corrective action to properly recover any amounts vendors/providers owe CHP in the future.

- CHP needs to restrict access to PMS and eCAPS as required by County Fiscal Manual (CFM) Sections 8.6.4 and 4.5.5, respectively. We noted that 3 (21%) of 14 PMS users have more access than needed for their work. This includes two users who do not need System access at all, but they can view and edit sensitive Health Information, such as patients' names, addresses, social security numbers, Medi-Cal numbers and primary care physicians. Also, two eCAPS users have access roles that allow them to apply more than one approval to a single payment.

CHP Response – CHP indicated they removed the PMS access for the two users who do not need it and appropriately restricted the other users' access. They will also take corrective action to implement the recommendations to ensure access is granted based on each user's responsibilities.

- CHP needs to maintain documented approval to support access assignments and periodically review PMS access for appropriateness. We noted that nine (45%) of 20 PMS users sampled did not have documented approval for their access roles and that staff do not periodically review System access as required.

CHP Response – CHP indicated they will take corrective action to implement the recommendations.

- CHP needs to ensure that someone independent of the data entry function reviews/approves payments. We noted that over the last two fiscal years, the same staff entered and approved approximately 5,000 payments, totaling \$13.7 million, without a separate review/approval as required by CFM Section 4.5.5.

CHP Response – CHP indicated they have taken corrective action to implement the recommendation.

- CHP needs to ensure eCAPS approvers verify that the payment information in eCAPS and PMS agree before processing payments. We noted that 2 (17%) of the 12 payments we sampled had a different mailing address in each system.

CHP Response – CHP indicated they have taken corrective action to implement the recommendations.

- CHP needs to consolidate the System's records of provider addresses. Because the System has multiple address tables and staff use multiple documents to update addresses, payments may be mailed to the wrong addresses.

CHP Response – CHP indicated they have taken corrective action to implement the recommendation.

- CHP needs to improve the payment mailing process by having the Auditor-Controller mail the warrants. We noted that CHP staff pick-up the warrants from the Auditor-Controller, combine the warrants with Explanation of Benefits forms and then mail them. This delays payments and could result in interest/penalties as discussed earlier. In addition, CHP staff with payment processing capabilities have access to unmailed warrants, and staff can change mailing addresses without an independent review/approval.

CHP Response – CHP indicated they will implement the recommendations by October 2011.

- CHP should evaluate incorporating features into the new Patient Management System that allow providers to track claims and view Explanation of Benefits forms online.

CHP Response – CHP indicated they will implement the recommendation by October 2011.

CHP management also did not complete their most recent annual Internal Control Certification Program appropriately and, as a result, did not detect many of the issues noted in our review.

While our review of a sample of payments did not disclose any inappropriate payments, the weaknesses noted above could allow inappropriate payments to occur without being detected.

As noted earlier, CHP is evaluating replacing the System. However, many of the control weaknesses noted in our review should be corrected before the new system is implemented. CHP management should also consider the findings and recommendations from our review in developing the new system. Details of these and other findings and recommendations are attached.

Review of Report

We discussed our report with DHS/CHP management who generally agreed with our findings and indicated they have already implemented some of the recommendations. The Department's response is attached.

We thank CHP management and staff for their cooperation and assistance during our review. Please call me if you have any questions, or your staff may contact Jim Schneiderman at (213) 253-0101.

WLW:MMO:JLS:MP

Attachments

c: William T Fujioka, Chief Executive Officer
John F. Schunhoff, Ph.D, Interim Director, Department of Health Services
Public Information Office
Audit Committee

**DEPARTMENT OF HEALTH SERVICES
REVIEW OF PATIENT MANAGEMENT SYSTEM**

Background

The Department of Health Services (DHS) provides health care services to individuals through its Medi-Cal managed care plan called the Community Health Plan (CHP). When CHP members receive medical care outside their assigned network of hospitals or physicians (e.g., for emergencies), the hospitals/physicians who treat them bill DHS through CHP. DHS/CHP staff receive and review the claims, and process payments using the Patient Management System (PMS or System). CHP processes over \$27 million in payments a year to medical providers.

CHP management indicated that some of the issues noted in our review are due to the difficulty of using PMS and they are evaluating replacing the System. Regardless, we recommend the control weaknesses noted in our review be corrected before the new system is implemented. In addition, CHP management should consider the findings and recommendations from our review in developing/acquiring the new system.

Claim Processing

California Health and Safety Code Section 1371 requires managed care plans such as CHP to pay medical providers in full within 45 working days (63 calendar days) of receiving a claim. If the payment is late, CHP must pay interest on the payment at 15% a year, and a \$10 penalty if they do not pay the required interest.

We noted that CHP does not always pay claims in full within the required time. As a result, CHP has paid approximately \$164,000 in penalties and interest over the past two fiscal years. We reviewed a sample of 14 claims that incurred penalties and interest, totaling \$17,030, and noted that:

- CHP paid \$16,900 in interest for three claims because a contractor hired to process claims did not process the claims in full within the required timeframes. Although the contract allows CHP to recover the interest from the contractor, CHP did not track or recover these amounts. While the contract has expired, our review indicates that CHP may still be able to recover the penalties and interest.
- For the remaining 11 claims, CHP had to pay interest because CHP did not process the claims on time. Nine of the claims were delayed because CHP waited to evaluate the impact a change to federal law had on Medi-Cal rates. For the other two claims, CHP did not have documentation explaining why the delay occurred. Since the County is not responsible for certain delays such as provider billing errors, CHP management should ensure staff document reasons for payment delays.

CHP management should recover penalties and interest on claims the contractor did not process properly, and ensure that CHP staff process claims timely and document reasons for payment delays in the System.

Recommendations

CHP management:

- 1. Bill the contractor for penalties and interest on claims the contractor did not process properly.**
- 2. Ensure staff process claims properly and timely, and document reasons for payment delays in the System.**

Payment Review and Approval

As previously discussed, CHP staff receive and review provider claims and enter them into PMS. The County Fiscal Manual (CFM) and CHP's procedures require that a second individual review and approve the claims in PMS. Approved claims are then sent electronically to the eCAPS accounting system (eCAPS) to issue the warrants. Before the warrant is issued, CHP's Internal Control Plan requires a separate review and approval in eCAPS to ensure the eCAPS payment request information agrees with the PMS payment information.

We noted that CHP does not always process claim reimbursements as required. Specifically:

- PMS users sometimes enter and approve claim reimbursements, without an independent review. We noted that over the last two fiscal years, CHP staff entered and approved approximately 5,000 claim reimbursements, totaling \$13.7 million, without a separate approval.
- CHP staff who approved payments on eCAPS do not always verify that the eCAPS payment information agrees with the PMS information. Specifically, we sampled 12 paid PMS payment requests and noted that the mailing address on two (17%) requests did not agree to the address on the eCAPS warrant. Address inconsistencies could result in payment delays and increase the risk of inappropriate payments. Payment address issues are discussed in more detail in the Payee Address section below.

While our review of a sample of claim reimbursements did not disclose any inappropriate payments, the weaknesses noted above could allow inappropriate payments to occur without being detected.

CHP management should ensure PMS claim reimbursements are approved by an individual independent of the data entry function, and that eCAPS approvers compare eCAPS payment information to PMS payment information before processing payments.

Recommendations

CHP management ensure:

3. PMS claim reimbursements are approved by an individual independent of the data entry function.
4. eCAPS approvers compare eCAPS payment information to PMS payment information before processing payments.

Access Controls

CFM Section 8.6.4 requires departments to limit system access based on each user's responsibilities. Departments should also periodically review user access to ensure it is authorized and appropriate.

Three (21%) of the 14 PMS users we reviewed have inappropriate access. Specifically:

- Two individuals, a temporary contract (non-County) employee responsible for messenger duties and a CHP administrative support staff person, do not need PMS access at all. However, these two individuals can access confidential patient information, including member names, addresses, social security numbers, Medi-Cal numbers and primary care physicians. The non-County employee also has the ability to edit information on PMS which he should not have.
- A Senior Clerk responsible for screening and entering claim information can also perform System functions reserved for a claims supervisor, such as changing claim status from approved to pending and canceling payments.

We also reviewed a list of eCAPS approvers and noted that two users have access roles that allow them to apply more than one approval to a single payment. Although we noted no instances where these users applied more than one approval to a payment, CHP management should ensure approver access is segregated as required by CFM Section 4.5.5.

We noted that the following issues contributed to the lack of access control:

- CHP does not have policies defining the staff levels/duties for each of the 28 PMS access roles. This makes it difficult for managers to understand the System capabilities they are assigning staff, and can result in conflicting/incompatible role assignments.

- Nine (45%) of 20 System users reviewed did not have documented approval for their access roles.
- Management does not periodically review PMS access for appropriateness as required by the CFM Section 8.6.4.

CHP management should remove the PMS access of the two individuals who do not need it and establish a policy defining the staff levels/duties for each System access role to limit access, including access to sensitive and confidential information, based on each user's responsibilities. Management should also ensure eCAPS payment approver access is segregated, so that no user can apply multiple approvals to a single payment, and review system access on a regular basis to ensure assignments are appropriate.

Recommendations

CHP management:

5. **Remove the PMS access of the two individuals who do not need it and establish a policy defining the staff levels/duties for each System access role to limit access, including access to sensitive and confidential information, based on each user's responsibilities.**
6. **Ensure System users have documented approval for their access roles.**
7. **Ensure eCAPS payment approver access is segregated so that no user can apply multiple approvals to a single payment.**
8. **Review System access on a regular basis to ensure assignments are appropriate.**

Payee Address

We noted that PMS has multiple address tables, and that staff use multiple documents to update addresses. As a result, many payees have multiple addresses in the System. For example, we sampled 12 payments and noted that four payments (33%) had mailing addresses on the PMS Explanation of Benefits (EOB) form that did not agree with the address on the PMS payment request sent to eCAPS or the address on the actual eCAPS warrant. In two of these cases, the mailing address was different on all three documents.

We also could not determine whether checks were mailed to the appropriate address because staff can update provider information using a claim or taxpayer identification form and, in some cases, both forms were on file, but they did not agree with each other.

Although we did not note any significant number of returned or uncashed checks, having multiple address tables and forms to update/change provider addresses leads to address discrepancies and increases the risk of lost and/or improperly cashed checks. CHP management should consolidate the PMS vendor tables and standardize the form used to update addresses in PMS and eCAPS.

Recommendation

9. **CHP management consolidate the vendor tables in PMS and standardize the form used to update provider addresses in PMS and eCAPS.**

Warrant Processing

We noted the CHP picks up the warrants from the Auditor-Controller Disbursements Division (Disbursements), matches them to the Explanation of Benefits (EOB) that accompanies the payments, and mails both to the address on the EOB. This process is inefficient and increases the risk of CHP incurring late payment interest/penalties. This also increases the risk for inappropriate payments. For example:

- Staff responsible for matching the EOB to the warrant have conflicting responsibilities, such as setting up vendors in PMS and approving payments in PMS and eCAPS.
- CHP mails warrants to the addresses on the EOB. However, staff can change the EOB address information without an independent review/approval.

We believe CHP management can increase payment efficiency and strengthen controls over warrant handling/mailing by having Disbursements mail the warrants, and having CHP staff mail the EOBs separately. Since the EOB's reference the warrant numbers, providers can match them and determine the reasons for the payments.

Although mailing warrants and EOB's separately would likely increase postage costs, CHP could issue payments faster, eliminate the control weaknesses noted and free-up resources from picking-up warrants twice a week, and matching over 31,000 warrants per year.

Until Disbursements begins mailing the warrants, CHP should restrict warrant access to individuals with no payment processing capabilities. In addition, CHP should mail warrants to the addresses on the warrants, since this information is stored in the eCAPS vendor table and cannot be modified without an independent review/approval.

We also noted that the Department of Mental Health (DMH) has a claim processing system that is similar to CHP's. However, DMH's system allows providers to track claims and view EOBs online. CHP may be able to reduce EOB printing and postage

costs, as well as provider claim/EOB inquiries, by incorporating similar online information features into the replacement system.

Recommendations

CHP management:

10. Have the Auditor-Controller Disbursements Division mail warrants to providers. Until the Auditor-Controller begins mailing warrants, CHP restrict warrant access to individuals with no payment processing capabilities and mail warrants to the eCAPS address on the warrant.
11. Evaluate incorporating features into the new Patient Management System that allow providers to track claims and view Explanation of Benefits forms online.

Internal Control Certification Program

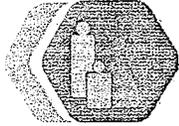
The Auditor-Controller developed the Internal Control Certification Program (ICCP) to assist County departments in evaluating and improving their internal controls in fiscal areas, to reduce the risk of error, fraud and other improper activities. Under the ICCP, County departments are required to annually (or biennially) review and evaluate controls in key areas and certify that proper controls are in place or note that action is being taken to correct any deficiencies or weaknesses noted.

Some of the issues noted in our review are areas where CHP is not complying with ICCCP requirements that should have been detected when completing the ICCP. However, CHP's most recent certification indicates that appropriate controls were in place.

To help CHP managers evaluate and improve internal controls, CHP management should ensure that conscientious, qualified staff independent of the function for all applicable assessable units, accurately complete the ICCP questionnaires.

Recommendation

12. CHP management ensure that conscientious, qualified staff independent of the function for all applicable assessable units, accurately complete the Internal Control Certification Program.



Community Health Plan
LOS ANGELES COUNTY

"Improving our members' health and well-being by ensuring access to quality and affordable health care."

June 18, 2010

TO: Wendy Watanabe
Auditor-Controller

FROM: Teri Lauenstein 
Chief Executive Officer, Community Health Plan

RESPONSE TO REVIEW OF THE PATIENT MANAGEMENT SYSTEM

Thank you for the opportunity to review the draft report of the Auditor-Controller's audit of the Department of Health Service' Community Health Plan (CHP) Patient Management System (PMS). We generally agree with all the recommendations contained in the report and had implemented a number of the recommendations subsequent to the period being audited (July 2006 through December 2009) and throughout the review process as issues were brought to our attention. Enclosed are CHP's responses to the issues addressed in the draft report generated by your office. CHP management would like to thank your staff for their due diligence, cooperation, positive and instrumental feedback during this audit.

If you have any questions, please call me at (626) 299-5300 or your staff may call Manal Dudar, Fiscal Officer at (626) 299-3336

MD:md

**REVIEW OF THE DEPARTMENT OF HEALTH SERVICES'
PATIENT MANAGEMENT SYSTEM DRAFT REPORT**

RESPONSE TO RECOMMENDATIONS

Claim Processing

Recommendation #1:

Bill the contractor for penalties and interest on claims the contractor did not process properly.

CHP Response:

CHP will waive the interest and penalties on claims the contract did not process timely because during negotiation of a related contract for DHS, the Contractor did not seek payment for uncompensated expenses owed by the County. For any future overpayments, CHP established in 2009 a Revenue Recovery Unit that pursues overpayments from vendors/providers. CHP also established an account with the Treasurer and Tax Collector Office to act as CHP's collection agency.

Persons Responsible for Implementation:
Rowena Roxas, Claims Processing Manager

Recommendation #2:

Ensure staff process claims timely and document reasons for delays in the System.

CHP Response:

A listing of the total claims inventory is printed on a daily basis and claims are worked on a first in first out (FIFO) basis. For the last year, CHP has been fully compliant with the performance standard of adjudicating 95% of its claims within 63 calendar days per the State Department of Health Services (SDHS) section 1371. Adjudicators have been instructed to add clear notes in the event that claims are delayed.

Persons Responsible for Implementation:
Rowena Roxas, Claims Processing Manager

Payment Review and Approval

Recommendation #3:

PMS claim reimbursements are approved by an individual independent of the data entry function.

CHP Response:

Effective June 8, 2009 all high dollar amount claims with a threshold of \$20,000 for a single amount claim is reviewed and approved for payment by the Claims Manager prior to check issuance. Furthermore, procedures are in place and monitoring reports are generated on a quarterly basis to ensure that individuals with data entry function do not adjudicate.

Persons Responsible for Implementation:
Rowena Roxas, Claims Processing Manager

Recommendation #4:

eCAPS approvers ensure the eCAPS payment information agrees with the PMS payment information before processing payments.

CHP Response:

CHP agrees that eCAPS approvers must complete a due diligence review matching PMS and eCAPS vendor information before approving payments. CHP has already implemented a process whereby any discrepancies found by an approver are brought to a designated General Accounting Unit staff member who follows a specific process to correct the discrepancies either in PMS and/or eCAPS. The process is grounded in ensuring a single data file residing in PMS contains the most current taxpayer identification numbers (TIN), names, and addresses for all out-of-plan medical services providers. The PMS file is updated only upon receipt of an official IRS Form W-9 from providers attesting to their vendor payment information. Updates to the eCAPS vendor table is completed by the same General Accounting staff member requesting changes through the Auditor-Controller's General Claims Section or the Internal Services Department for CAMIS vendors. The new process has greatly improved the accuracy of vendor information as it appears on claims and payment voucher documents.

Persons Responsible for Implementation:
Norman Bergman, General Accounting Manager

Access Controls

Recommendation #5:

Establish a policy defining the staff levels/duties for each System access role, and limit access, including access to sensitive and confidential information, based on each user's responsibilities.

CHP Response:

The General Accounting Unit, whose main responsibility is to process vendor payments in eCAPS, has a written eCAPS payment internal control plan and a security matrix in place that is approved by CHP management and the Auditor-Controller's office specifically defining approver assignments. The eCAPS system only allows authorized approvers access to documents within their defined approval level. CHP will develop similar matrices and monitoring tools for accessing PMS in order to ensure that access is granted based on each user's responsibilities.

Persons Responsible for Implementation:
Kayee Chen, Director, Information System Division, Business Operation Section.
Norman Bergman, General Accounting Manager
Manal Dudar, Fiscal Manager and CHP security coordinator

Recommendation #6:

Ensure System users have documented approval for their access roles.

CHP Response:

The Security Matrix is the official document defining eCAPS approvers and their specific access roles. CHP maintains on file eCAPS User Agreement signed by each eCAPS user and respective supervisor listing the user approval and access roles in eCAPS. Copies of the signed agreements are maintained by the Security Coordinator and each respective staff. For access to PMS, CHP management will establish a policy defining the staff levels/duties for each System access role and limit access, including access to sensitive and confidential information, based on each user's responsibilities.

Persons Responsible for Implementation:

Kayee Chan, Director, Information System Division, Business Operation Section.
Manal Dudar, Fiscal Manager and CHP security coordinator

Recommendation #7:

Ensure eCAPS payment approver access is segregated so that no user can apply multiple approvals to a single payment.

CHP Response:

CHP concurs with the recommendation and recognizes that during emergency situations, CHP had requested from the Auditor-Controller office for exceptions to the approver levels (staff with multiple approval levels) due to the staffing constraints and/or unavailability of staff. Access was granted to CHP from the Auditor-Controller office with the understanding that CHP will reverse/ remove access once the department's needs are addressed. CHP will ensure that the necessary reversals/removals are addressed timely.

Persons Responsible for Implementation:

Norman Bergman, General Accounting Manager
Manal Dudar, Fiscal Manager and CHP security coordinator

Recommendation #8:

Review System access on a regular basis to ensure assignments are appropriate.

CHP Response:

CHP concurs with the recommendations and will develop a policy defining the staff levels/duties for each System access role and limit access, including access to sensitive and confidential information, based on each user's responsibilities. The access log will be reviewed regularly to ensure assignments are appropriate.

Persons Responsible for Implementation:

Kayee Chan, Director, Information System Division, Business Operation Section.
Manal Dudar, Fiscal Manager and CHP security coordinator

Payee Addresses

Recommendation #9:

CHP management should consolidate the vendor tables in the Patient Management System and standardize the form to update provider addresses in their System and eCAPS.

CHP Response:

CHP concurs with the recommendation. Furthermore, as previously stated under the Payment Review and Approval section, CHP has implemented a focused and dedicated process specifically anchored by a single taxpayer identification vendor table in PMS. Only one General Accounting staff member maintains the table, and this individual alone has authority to update the table. Also, vendor information can only be modified upon receipt of current taxpayer identification (TIN), name and address information as stated on IRS Form W-9 received from a medical service provider. (The Form W-9 is a legal federal government document that carries fines and penalties for submitting false information.) Additionally, the dedicated General Accounting staff member confirms the PMS vendor information with eCAPS' records maintained by the Auditor-Controller's office. The Auditor-Controller's source documents originate from official Internal Revenue Service records. The new process ensures standardization and accuracy between not only PMS claims and payment voucher documents, but congruity between the PMS and eCAPS systems as well.

Persons Responsible for Implementation:

Norman Bergman, General Accounting Manager

Warrant Processing

Recommendation #10:

Have the Auditor-Controller mail warrants. Until the Auditor-Controller begins mailing warrants, CHP restrict warrant access to individuals with no payment processing capabilities and mail warrants to the eCAPS address on the warrant.

CHP Response:

The mailing of the Explanation of Benefits (EOB) and warrants together is a Health Plan standard industry practice. CHP is in the process of acquiring a vendor for Electronic Data Interchange (EDI) and Clearinghouse Services to establish an access and capability for providers to submit claims electronically, check claims status, eligibility and EOB status in order to expedite the claims adjudication process; reduce postage, paper usage, printer cartridges and other overhead expenses. The completion of this project is targeted for the 3rd quarter of 2011.

CHP concurs that the primary staff in the General Accounting Unit who processes payments in eCAPS also mails the checks; however, it is important to note this individual does not have access to the vendor tables in PMS and eCAPS, thus will not be able to alter address information in both systems. Furthermore, individuals processing claims in PMS do not have payment approval rights in eCAPS. As mentioned earlier, due to the staffing constraints and the large volume of claims processed, CHP will continue to make every effort to meet the stated recommendation as new staff come on board.

Persons Responsible for Implementation:
Norman Bergman, General Accounting Manager
Rowena Roxas, Claims Processing Manager

Recommendation #11:

Evaluate incorporating features into the new Patient Management System that allow providers to track claims and view Explanation of Benefits forms online.

CHP Response:

CHP concurs with the recommendation and will work the new PMS vendor to address the items above.

Persons Responsible for Implementation:
Rowena Roxas, Claims Processing Manager
Kayee Chan, Director, Information System Division, Business Operation Section.

Recommendation #12:

CHP management ensure that conscientious, qualified staff independent of the function for all applicable assessable units, accurately complete the Internal Control Certification Program.

CHP Response:

CHP management will ensure that additional reviews and validation occur during the completion of the ICCP in order to properly address and implement changes to current processes.

Persons Responsible for Implementation:
Rowena Roxas, Claims Processing Manager
Norman Bergman, General Accounting Manager
Kayee Chan, Director, Information System Division, Business Operation Section.