



O R A N G E C O U N T Y

AUDITOR-CONTROLLER

I N T E R N A L A U D I T

COUNTYWIDE AUDIT OF FIDUCIARY FUNDS:

HEALTH CARE AGENCY/ PUBLIC GUARDIAN

For the Period
July 1, 2014 through
June 30, 2015



Audit Number 1519
Report Date: May 6, 2016



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Eric H. Woolery, CPA
Orange County Auditor-Controller

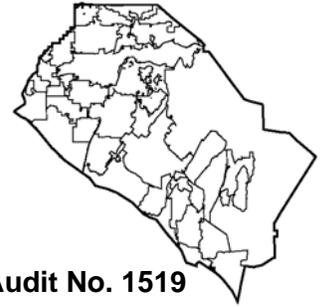
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ERIC H. WOOLERY, CPA
AUDITOR-CONTROLLER



Transmittal Letter

Audit No. 1519

May 6, 2016

TO: Mark Refowitz, Director
Health Care Agency/Public Guardian

SUBJECT: Countywide Audit of Fiduciary Funds:
Health Care Agency/Public Guardian

We have completed our audit of internal controls over fiduciary funds in the Health Care Agency/Public Guardian for the period July 1, 2014 through June 30, 2015. Our final report is attached for your review.

I submit an **Audit Status Report** quarterly to the Audit Oversight Committee (AOC) and a monthly report to the Board of Supervisors (BOS) where I detail any critical and significant audit findings released in reports during the prior month and the implementation status of audit recommendations as disclosed by our Follow-Up Audits. Accordingly, the results of this audit will be included in a future status report to the AOC and BOS.

Additionally, we will request your department to complete a **Customer Survey** of Audit Services. You will receive the survey shortly after the distribution of our final report.

Toni Smart, CPA, Director
Auditor-Controller Internal Audit Division

Attachments

Other recipients of this report:

- Members, Board of Supervisors
- Members, Audit Oversight Committee
- Eric H. Woolery, Auditor-Controller
- Frank Kim, County Executive Officer
- Mark Denny, Chief Operating Officer
- Lilly Simmering, Deputy Chief Operating Officer
- Tonya Riley, Director of Satellite Accounting, Auditor-Controller
- Richard Sanchez, Assistant Agency Director, HCA
- Mary Hale, Deputy Agency Director, Behavioral Health, HCA
- Jeffrey Nagel, Director of Operations, Behavioral Health, HCA
- Nedenia Lane, Public Guardian
- Anna Peters, Director of Administrative Services, HCA
- Adil Siddigui, Chief Information Officer, HCA
- Salvador Lopez, Accounting Manager III, Auditor-Controller/HCA Accounting
- Frank Tuanai, Manager, HCA Accounting PG Fiscal Services
- Foreperson, Grand Jury
- Robin Stieler, Clerk of the Board of Supervisors
- Macias Gini & O'Connell LLP, County External Auditor



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Health Care Agency/Public Guardian
Audit No. 1519*

For the Period July 1, 2014 through June 30, 2015

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Internal Auditor's Report

Audit No. 1519

May 6, 2016

TO: Mark Refowitz, Director
Health Care Agency/Public Guardian

FROM: Toni Smart, CPA, Director
Auditor-Controller Internal Audit Division

SUBJECT: Countywide Audit of Fiduciary Funds:
Health Care Agency/Public Guardian

OBJECTIVES

As part of a Countywide Audit of Fiduciary Funds, we have completed our audit of internal controls over fiduciary funds in the Health Care Agency/Public Guardian for the period July 1, 2014 through June 30, 2015. We conducted this audit to ensure fiduciary funds are properly administered and maintained in compliance with County policy, procedures, and fund requirements. Our audit objectives were to:

1. Evaluate internal controls to ensure fiduciary fund transactions are accurate, valid, adequately supported, processed timely, properly recorded, and that fund receipts and disbursements are made in accordance with the established fund purpose and uses.
2. Evaluate internal controls to ensure fiduciary fund reconciliations are accurate, complete, and timely in compliance with County policy and departmental policy.
3. Evaluate for proper segregation of duties and management reviews and approvals related to the administration of fiduciary funds.
4. Determine if administration of fiduciary funds is effective and efficient (e.g., no backlogs, duplication of work, benefit in automating manual process).

RESULTS

Objective #1: Our audit found internal controls in place to ensure fiduciary fund transactions are accurate, valid, adequately supported, processed timely, properly recorded, and transactions were made in accordance with the established fund purpose and uses. We have **no audit findings under this objective.**

Objective #2: Our audit found internal controls in place to ensure fiduciary fund reconciliations are accurate, complete, timely, and in compliance with County and departmental policy with some exceptions. We found in the Fund 165 – Public Guardian monthly reconciliations, six outstanding reconciling items totaling \$5,999 that are older than six months. We identified **one (1) Control Finding** to resolve the reconciling items. We were informed subsequent to our audit fieldwork that reconciliations for Fund 165 have not been completed since September 2015. This issue is being addressed in a separate Internal Control Audit of the Public Guardian.

Objective #3: Our audit found internal controls in place regarding segregation of duties and management reviews and approvals of fiduciary fund transactions and reconciliations. We have **no audit findings under this objective.**

Objective #4: Our audit did not disclose any instances concerning duplication of work or backlogs; however, we did find that the Chart of Accounts (COFA) documentation for establishing Fund 332 – Health Department (HCA) was based on a memo from 1971 that was prior to the implementation of the Auditor-Controller policy and had limited information compared to the current COFA format requirements. We identified **one (1) Control Finding** to work with the Auditor-Controller to update the COFA for Fund 332.



Internal Auditor's Report

BACKGROUND

We conducted a Countywide Audit of Fiduciary Funds to ensure funds are properly administered and maintained in compliance with County policy, procedures, and fund requirements. This report is on our audit of selected fiduciary funds administered by the HCA/PG. We are issuing separate reports for our audits of fiduciary funds in the County Executive Office, Child Support Services, Clerk-Recorder, District Attorney/Public Administrator, OC Community Resources, OC Public Works, Probation, Registrar of Voters, Sheriff-Coroner, and Treasurer-Tax Collector.

Fiduciary funds are used to account for assets held by the County in a trustee or agency capacity on behalf of outside parties, including employees, individuals, private organizations or other governments. These funds cannot be used to support the County's programs. Fiduciary funds are to be used and accounted for in accordance with applicable legal requirements; federal, state, and other governmental regulations; trust agreements, trust indentures, or other fiduciary agreements; and generally accepted accounting principles.

County Accounting Manual (CAM) Procedures F-3, *Requesting Establishment/Deletion of Funds/Agency* and F-4, *Fiduciary Funds* provide the policy, procedures, and internal control requirements for establishing and maintaining fiduciary funds. Fiduciary funds are classified as one of the following: 1) Private-Purpose Trust Funds; 2) Pension and Other Employee Benefits Trust Funds; and 3) Agency Funds. For this audit, we are including only select Private-Purpose Trust Funds and Agency Funds as described below:

Public Administration Trust Funds (Fund Class U1) – This type of private-purpose trust fund is used to account for trust arrangements where the principal and income benefit individuals, private organizations, or other governments. Examples include unidentified funds, unclaimed prisoner funds, and decedents' property held for escheatment.

Agency Funds (Fund Class A5) – This type of agency fund is used by certain County departments to hold various types of cash receipts and deposits in a fiduciary capacity. Disbursements are made from these funds by checks issued by the Auditor-Controller upon requisition of the responsible department.

As of June 30, 2015, HCA/PG had the following fiduciary funds:

Fund	Fund Class	Name/Date Established	Purpose	FY 14/15 Receipts/Disbursements	Fund Balance at 6/30/15
165	U1	Public Guardian Established: Oct. 1975	To maintain and manage funds for clients under court conservatorship and trusteeship.	Receipts: \$11,652,934 Disbursements: \$13,370,439	\$17,458,597
227	A5	HCA Grants Established: Oct. 2001	Accounts set up for certain HCA Environmental Health grants that receive cash advances.	Receipts: \$535,903 Disbursements: \$448,496	\$314,597
237	A5	Medical Safety Net Program (MSN) Established: Aug. 1999 (Fund title change in Jan. 2015)	Fund required under County's Medical Services Agreement to process payments for the MSN program and reimburse the County GF for contracting hospitals and physicians for a portion of their costs to provide medical indigent services.	Receipts: \$2,448,736 Disbursements: \$1,341,898	\$1,107,559



Internal Auditor's Report

Fund	Fund Class	Name/Date Established	Purpose	FY 14/15 Receipts/Disbursements	Fund Balance at 6/30/15
240	A5	HCA TUPP Established: Nov. 1991	Prop 99 Funds - State tobacco taxes used for tobacco prevention programs. To reimburse the County in providing tobacco education services. The fund also includes rollover from prior years' used monies and interest earned.	Receipts: \$232,800 Disbursements: \$268,926	\$124,519
332	A5	Health Dept. (HCA) Established: Dec. 1971	Trust funds set up for required distribution to others including the state, county fire departments, and refunds to environmental health facilities most often resulting from fees collected on their behalf.	Receipts: \$2,826,378 Disbursements: \$2,821,638	\$164,790
2AT	A5	Realignment Established: Sept. 2002	A holding account to deposit state remittances for Allocation of Sales Tax and VLF that get distributed to HCA, SSA, and Probation.	Receipts: \$187,904,330 Disbursements: \$188,404,330	\$0

Note: Included in the above funds are a total of 25 Department Balance Sheet Accounts (DBSAs), which are sub-accounts within a fiduciary fund for purposes of identification and tracking fund activity. We performed testing of disbursements and fund reconciliations for Fund 237 – Medical Safety Net Program and Fund 165 – Public Guardian. Because we only performed testing on select fiduciary funds in the HCA/PG, **it is important that the HCA/PG determine if the findings and recommendations contained in this report are applicable to other fiduciary funds under its administration.**

SCOPE AND METHODOLOGY

Our audit of internal controls over fiduciary funds administered by the HCA/PG was performed to ensure fiduciary funds are properly administered, safeguarded and maintained in compliance with County policy, procedures and specific fund requirements for the period from July 1, 2014 through June 30, 2015. Our audit included inquiry, auditor observation, and limited testing for assessing the adequacy of internal controls and compliance with established County and departmental procedures. We limited our scope for our Countywide Audit of Fiduciary Funds to select Public Administration Trust Funds (Fund Class U1) and Agency Funds (Fund Class A5).

Scope Exclusions. We did not include the following funds in our Countywide Audit of Fiduciary Funds. These will be considered for future audits based on our risk assessment and audit planning process:

- Unapportioned Tax and Interest Funds (Fund Class A2)
- Pension Trust & Other Employee Benefits (Fund Classes P1, P2, P3, P4, P5, P6)
- OCDA Redevelopment private purpose trust fund (Fund Class U2)

FOLLOW-UP PROCESS

Please note we have a structured and rigorous **Follow-Up Audit** process in response to recommendations and suggestions made by the Audit Oversight Committee (AOC) and the Board of Supervisors (BOS). Our **First Follow-Up Audit** will begin at six months from the official release of the report. A copy of all our Follow-Up Audit reports is provided to the BOS as well as to all those individuals indicated on our standard routing distribution list.



Internal Auditor's Report

The AOC and BOS expect that audit recommendations will typically be implemented within six months and often sooner for significant and higher risk issues. Our **Second Follow-Up Audit** will begin at six months from the release of the first Follow-Up Audit report, by which time **all** audit recommendations are expected to be addressed and implemented. We bring to the AOC's attention any audit recommendations we find still not implemented or mitigated after the second Follow-Up Audit. Such open issues appear on the AOC agenda at its next scheduled meeting for discussion.

We have attached a **Follow-Up Audit Report Form**. Your department should complete this template as our audit recommendation is implemented. When we perform our first Follow-Up Audit approximately six months from the date of this report, we will need to obtain the completed form to facilitate our review.

MANAGEMENT'S RESPONSIBILITIES FOR INTERNAL CONTROLS

In accordance with the Auditor-Controller's County Accounting Manual Section S-2, Internal Control Systems: "All County departments/agencies shall maintain effective internal control systems as an integral part of their management practices. This is because management has primary responsibility for establishing and maintaining the internal control system. All levels of management must be involved in assessing and strengthening internal controls." Control systems shall be continuously evaluated by management and weaknesses, when detected, must be promptly corrected. The criteria for evaluating an entity's internal control structure is the Committee of Sponsoring Organizations (COSO) control framework. Our Internal Control Audit enhances and complements, but does not substitute for the Health Care Agency/Public Guardian's continuing emphasis on control activities and self-assessment of control risks.

Inherent Limitations in Any System of Internal Control

Because of inherent limitations in any system of internal controls, errors or irregularities may nevertheless occur and not be detected. Specific examples of limitations include, but are not limited to, resource constraints, unintentional errors, management override, circumvention by collusion, and poor judgment. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or the degree of compliance with the procedures may deteriorate. Accordingly, our audit would not necessarily disclose all weaknesses in the Health Care Agency/Public Guardian's operating procedures, accounting practices, and compliance with County policy.

The Auditor-Controller Internal Audit Division is available to partner with your staff so that they can successfully implement or mitigate difficult audit recommendations.

ACKNOWLEDGEMENT

We appreciate the courtesy extended to us by the personnel of the Health Care Agency/Public Guardian during our audit. If you have any questions regarding our audit, please contact me directly at (714) 834-5442, or Scott Suzuki, Assistant Director at (714) 834-5509.



Detailed Findings, Recommendations, and Management Responses

Finding 1 – Fund 165 Reconciling Differences Need to Be Resolved (Control Finding)

Criteria

County Accounting Manual (CAM) Procedure F-4, *Fiduciary Funds*, Section 2.6.5 states that reconciliations must identify the differences between the department's or agency's detailed or subsidiary records and the General Ledger balance of the fund, the reasons for those differences and the planned disposition of any reconciling items.

Details

Reconciling differences have not been resolved for Fund 165 – Public Guardian. Our audit found **six (6) transactions totaling \$5,999** that have been outstanding from between May 2014 and June 2015. These reconciling items are identified on the June 2015 fund reconciliation. It is noted on the reconciliation that these items resulted from “variance due to system error, duplicated of transactions.” Each has been identified with a client name and date of the variance. There are other more recent reconciling items; however, the old outstanding items should be a priority to resolve.

Recommendation No. 1:

HCA/PG work towards resolving the long-outstanding reconciling differences in Fund 165.

Subsequent Event:

Subsequent to completing fieldwork for this audit, we were informed that monthly reconciliations for Fund 165 have not been completed since September 2015, which is after our audit period ending June 30, 2015. This was due in part to the complexity of the reconciliation and the preparer of the reconciliation is no longer working with the Public Guardian. Because this occurred subsequent to our audit period, this issue will be addressed in a separate Internal Control Audit of the Public Guardian (Audit No. 1524) in process at the time of this report.

Health Care Agency/Public Guardian Management Response:

Partially Concur. Finding 1 identifies six transactions to be the result of duplicated transactions when that is not the situation. These reconciling items are not due to duplication of records, they are a result of a cash balance overstatement related to an earlier receipt deposit posted and traced to each PG estate as identified in the Cash Balance Variance Report. These variances were caused by a systemic process that failed to execute properly in ePages. HCA Accounting PG Fiscal has verified that the running subsidiary general ledger for each of the PG estates involved is entirely accurate and correct. Additionally, the audit finding totaled \$5,999 because it included an amount for \$1,702.43 which was an entry that was reversed on JVYE 042 JVYE1600000281 making the reconciling item only \$4,296.57. The HCA Accounting PG Fiscal unit will work with HCA IT to resolve the system variances through manual adjustments while documenting the corrections made to the system. HCA Accounting PG Fiscal will also develop a desk procedure documenting the steps necessary to correct such errors should the system generate them in the future. For a more permanent solution, HCA is currently working on replacing this system as quickly as possible which should prevent such systemic errors in the future.

Internal Audit Evaluation of HCA/PG Management Response:

HCA/PG clarified in its response that the “variance due to system error, duplicated of transactions” as described in its fund reconciliation was an overstated balance caused by the system. The underlying issue is that these long-outstanding reconciling items are due to system error and HCA plans to take corrective actions to resolve the variances noted above.



Detailed Findings, Recommendations, and Management Responses

Finding 2 – Fiduciary Fund Document Lacking Required Elements (Control Finding)

Criteria

CAM F-3, *Requesting Establishment/Deletion of Funds/Agencies*, Section 2.3 states:

“The AIT or request letter must contain the following information: (A) The legal authority for establishing the new fund or agency; (B) If no legal authority, the policy/administrative reason or other authority for establishing the fund or agency; (C) Whether or not the fund or agency is a budgeted fund or agency, and if available, the Activity Code to be used for this budget; (D) A description of the revenue sources for the fund or agency, and the uses of the fund or agency; (E) Any expiration date for the fund or agency; (F) Whether the fund will earn its own interest, or if it does not, which other fund should receive the interest earned on balances in the new fund (this does not apply to new agencies); (G) If the fund will not earn its own interest, the reason for the redirection of interest: legal or contractual provision, or management decision; (H) The specific account codings and dollar amounts of appropriations and estimated revenues to be established for the fund or agency, if the fund or agency is being established pursuant to 2.2.3 above; (I) The responsible controlling department for the new fund or new agency; and (J) For funds with separate cash accounts, the planned disposition of any residual account balances when the fund is closed. Include legal or other authority for the distribution.”

Details

Chart of Accounts (COFAs) are documents used to establish or modify various funds in the County. Our audit found that HCA/PG had COFAs for all fiduciary funds except for Fund 332 – Health Department (HCA). Instead of a COFA, we were provided memos from 1971 establishing the fund, which occurred prior to the implementation of the Auditor-Controller policy. Because this fund was established prior to the existing policy, the memos lack certain elements as required by the policy, such as citing legal or other authority for fund distributions, expiration dates, whether it is interest bearing, and the planned disposition of any account residual balances when the fund is closed.

Auditor-Controller General Accounting is responsible for establishing and maintaining COFA documents. They are aware of the fact that some of the fund establishment documents are old and lack the elements that are required. Currently, if a department/agency requests a revision to a COFA that is not in the current format, the Auditor-Controller will require them to use the current COFA format that includes all required elements. We were informed by Auditor-Controller General Accounting that it is a goal to eventually have all COFAs in the current format. HCA/PG should work jointly with HCA Accounting in determining which COFAs can be updated. Our audit did not note any other issues arising from the old COFAs.

The absence of complete written fiduciary fund documentation increases the risk of misunderstandings and miscommunication regarding rights, responsibilities and authorized uses for the department or agency holding the fiduciary funds in a trustee capacity.

Recommendation No. 2:

HCA/PG work with HCA Accounting to prepare a COFA for Fund 332 that includes all the required elements.

Health Care Agency/Public Guardian Management Response:

Concur. A COFA for Fund 332 will be prepared and submitted to capture all required elements. Additionally, HCA Accounting will work with HCA to review all other HCA funds and submit COFAs for those not in the current format used by Auditor-Controller General Accounting.



Detailed Findings, Recommendations, and Management Responses

ATTACHMENT A: Report Item Classifications

For purposes of reporting our audit findings and recommendations, we will classify audit report items into three distinct categories:

▶ **Critical Control Weaknesses:**

These are Audit Findings or a combination of Auditing Findings that represent critical exceptions to the audit objective(s) and/or business goals. Such conditions may involve either actual or potential large dollar errors or be of such a nature as to compromise the Department's or County's reputation for integrity. Management is expected to address Critical Control Weaknesses brought to their attention immediately.

▶ **Significant Control Weaknesses:**

These are Audit Findings or a combination of Audit Findings that represent a significant deficiency in the design or operation of internal controls. Significant Control Weaknesses require prompt corrective actions.

▶ **Control Findings:**

These are Audit Findings concerning internal controls, compliance issues, or efficiency/effectiveness issues that require management's corrective action to implement or enhance processes and internal controls. Control Findings are expected to be addressed within our follow-up process of six months, but no later than twelve months.



Detailed Findings, Recommendations, and Management Responses

ATTACHMENT B: Health Care Agency/Public Guardian Management Responses



OFFICE OF THE DIRECTOR

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April 18, 2016

TO: Toni Smart, CPA, Director
Auditor-Controller Internal Audit Division

SUBJECT: Countywide Audit of Fiduciary Funds Audit #1519
Health Care Agency

The Health Care Agency (HCA) has received the draft report of the Countywide Audit of Fiduciary Funds for the period of July 1, 2014 through June 30, 2015. As requested, below states the two (2) control findings and recommendation from Internal Audit as well as the response from HCA's management.

Finding 1 – Fund 165 Reconciling Differences Need to Be Resolved

Reconciling differences have not been resolved for Fund 165 – Public Guardian. Our audit found six transactions totaling \$5,999 that have been outstanding from between May 2014 and June 2015. These reconciling items are identified on the June 2015 fund reconciliation. It is noted on the reconciliation that these items resulted from “variance due to system error, duplicated transactions.” Each has been identified with a client name and date of the variance. There are other more recent reconciling items; however the old outstanding items should be a priority to resolve.

Recommendation No. 1:

HCA/PG work towards resolving the long-outstanding reconciling differences in Fund 165.

Health Care Agency's Management Response:

Partially Concur. Finding 1 identifies six transactions to be the result of duplicated transactions when that is not the situation. These reconciling items are not due to duplication of records, they are a result of a cash balance overstatement related to an earlier receipt deposit posted and traced to each PG estate as identified in the Cash Balance Variance Report. These variances were caused by a systemic process that failed to execute properly in ePages. HCA Accounting PG Fiscal has verified that the running subsidiary general ledger for each of the PG estates involved is entirely accurate and correct. Additionally, the audit finding totaled \$5,999 because it included an amount for \$1,702.43 which was an entry that was reversed on JVYE 042 JVYE160000281 making the reconciling item only \$4,296.57. The HCA Accounting PG Fiscal unit will work with HCA IT to resolve the system variances through manual adjustments while documenting the corrections made to the system. HCA Accounting PG Fiscal will also develop a desk procedure documenting the steps necessary to correct such errors should the system



Detailed Findings, Recommendations, and Management Responses

ATTACHMENT B: Health Care Agency/Public Guardian Management Responses (continued)

* Toni Smart, CPA, Director
Countywide Audit of Fiduciary Funds Audit #1519Health Care Agency Date
April 18, 2016
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generate them in the future. For a more permanent solution, HCA is currently working on replacing this system as quickly as possible which should prevent such systemic errors in the future.

Finding 2 – Fiduciary Fund Document Lacking Required Elements

Chart of Accounts (COFAs) are documents used to establish or modify various funds in the County. Our audit found that HCA/PG had COFAs for all fiduciary funds except for Fund 332 – Health Department (HCA). Instead of a COFA, we were provided memos from 1971 establishing the fund, which occurred prior to the implementation of the Auditor-Controller policy. Because this fund was established prior to the existing policy, the memos lack certain elements as required by the policy, such as citing legal or other authority for fund distributions, expiration dates, whether it is interest bearing, and the planned disposition of any account residual balances when the fund is closed.

Auditor-Controller General Accounting is responsible for establishing and maintaining COFA documents. They are aware of the fact that some of the fund establishment documents are old and lack the elements that are required. Currently, if a department/agency requests a revision to a COFA that is not in the current format, the Auditor-Controller will require them to use the current COFA format that includes all required elements. We were informed by Auditor-Controller General Accounting that it is a goal to eventually have all COFAs in the current format. HCA/PG should work jointly with HCA Accounting in determining which COFAs can be updated. Our audit did not note any other issues arising from the old COFAs.

The absence of complete written fiduciary fund documentation increases the risk of misunderstandings and miscommunication regarding rights, responsibilities and authorized uses for the department or agency holding the fiduciary funds in a trustee capacity.

Recommendation No. 2:

HCA/PG work with HCA Accounting to prepare a COFA for Fund 332 that includes all the required elements.

Health Care Agency's Management Response:

Concur. A COFA for Fund 332 will be prepared and submitted to capture all required elements. Additionally, HCA Accounting will work with HCA to review all other HCA funds and submit COFAs for those not in the current format used by Auditor-Controller General Accounting.

The Health Care Agency appreciates the efforts made by Internal Audit to ensure funds are properly administered in compliance with County policy, procedures, and fund requirements and the courtesy extended to staff involved. Should you have any further questions, please contact Salvador Lopez, HCA Accounting manager at 714.834.5264.
Thank you.


Mark A. Refowitz, Director



Detailed Findings, Recommendations, and Management Responses

ATTACHMENT B: Health Care Agency/Public Guardian Management Responses (continued)

* Toni Smart, CPA, Director
Countywide Audit of Fiduciary Funds Audit #1519Health Care Agency Date
April 18, 2016
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MAR.sl

cc: Frank Kim, County Executive Officer
Mark Denny, Chief Operating Officer
Mary Hale, Deputy Agency Director, Behavioral Health
Jeff Nagel, Director of Operations, Behavioral Health
Nedenia Lane, Public Guardian
Anna Peters, Director of Administrative Services
Adil Siddiqui, Chief Information Officer, HCA
Salvador Lopez, HCA Accounting Manager
Frank Tuanai, HCA Accounting PG Fiscal Manager