

Name: Sydney Brookman

Host Site: Office of Internal Audit COIA

Cohort 4, 2026, Program

LinkedIn



Issue/Gap Identified:

During my time at VDH, I recognized several limitations in the current method used to assess the Accounts Receivable quarterly report. The existing approach compares Local Health Districts against a single statewide average without considering substantial differences in the populations they serve. Because VDH Local Health Districts vary widely in size, demographics, and service demand, smaller Districts may appear to underperform simply because they serve fewer individuals, while larger Districts may appear to overperform due to higher patient volumes rather than true differences in efficiency or service quality.

This gap became especially clear during my testwork on the **Accounts Receivable (AR)** portion of the District audit process. While assisting with audit planning and reviewing AR procedures, I identified a discrepancy in how **aged AR** metrics were being compared across Districts. Despite major differences in District size and patient volume, all Districts were being evaluated against one statewide average. This insight revealed the need for a more equitable and accurate comparison model, and directly informed the development of my district-size categorization and dashboard project.



Outputs

I organized all 34 Local Health districts into three categories-small, medium, and large-based on unduplicated patient counts from publicly available VDH data. I then developed a user-friendly dashboard that calculates the average patient volume within each category and provides a comparative analysis across the three groups.

Outcomes

- Developed a more equitable method for comparing VDH Local Health Districts by categorizing all 34 Districts into small, medium, and large groups.
- Created a user-friendly dashboard that displays average patient volume and supports clearer district-to-district performance comparisons.
- Strengthened audit planning and fieldwork processes by refining entrance meeting questions for AR, HIPAA, and Eligibility audits and communicated preliminary findings to improve investigation focus.
- Conducted on-site testing in two Local Health Districts, verifying compliance across patient files, lab procedures, and pharmacy operations.
- Identified a key discrepancy in how **aged AR** metrics were compared across Districts, leading directly to the development of the revised district comparison model.



Acknowledgments

I would like to express my sincere gratitude to my mentors, **Tasha Owens** and **Sheree Strawbridge**, for valuing my experience and consistently providing opportunities that will support my growth and future career. Their guidance and encouragement were instrumental throughout this process.

I would also like to thank the entire **VDH Internal Audit team** for their support and for welcoming me with genuine warmth from day one. Their willingness to involve me in meaningful work greatly enriched my learning experience.

Finally, I want to acknowledge all **VDH staff** for their dedication to creating a positive and supportive environment for interns. Their commitment to fostering professional development made this experience truly impactful.

	Total 3rd Party Accounts Receivable	AR as a % of Total Gross Receivables	Receivables > 60 Days	Receivables > 60 Days as a % of AR	Total Client Accounts Receivable	AR as a % of Total Gross Receivables	Receivables > 60 Days End of Qtr	Receivables > 60 Days as % of AR
3	42,608.08	91.75%	3,654.26	7.87%	3,830.16	8.25%	756.90	1.63%
3	118,233.79	93.47%	79,998.32	63.24%	8,263.12	6.53%	870.01	0.69%
3	121,646.53	92.50%	33,589.33	25.54%	9,867.93	7.50%	7,528.64	5.72%
1	21,566.34	89.84%	306.82	1.28%	2,437.40	10.16%	5.68	0.02%
2	48,217.20	89.01%	18,431.18	34.03%	5,951.44	10.99%	2,565.32	4.74%
2	18,469.25	87.48%	1,019.55	4.83%	2,642.88	12.52%	789.67	3.74%
3	61,073.42	90.24%	20,164.49	29.80%	6,603.12	9.76%	4,500.67	6.65%
2	118,034.64	96.64%	91,846.08	75.20%	4,106.13	3.36%	1,102.19	0.90%
2	121,934.74	89.56%	37,216.63	27.34%	14,207.69	10.44%	3,331.58	2.45%
2	23,644.92	91.32%	2,161.49	8.35%	2,246.83	8.68%	155.02	0.60%
1	24,177.55	91.70%	2,683.16	10.18%	2,187.15	8.30%	108.56	0.41%
2	19,058.77	98.69%	1,794.88	9.29%	252.15	1.31%	0.00	0.00%
2	42,651.51	94.79%	1,687.30	3.75%	4,163.65	9.25%	443.35	0.99%
3	125,176.45	91.24%	11,791.76	8.60%	12,013.56	8.76%	3,950.09	2.88%
1	42,027.43	93.54%	7,268.97	16.18%	2,901.04	6.46%	259.50	0.58%
2	46,859.12	81.08%	23,357.68	40.42%	10,928.65	18.91%	2,013.39	3.48%
3	47,455.65	94.46%	17,055.85	33.95%	2,780.90	5.54%	936.13	1.86%
1	19,496.29	89.24%	0.00	0.00%	2,351.66	10.76%	886.09	4.06%
1	16,931.49	96.26%	1,452.74	8.26%	657.45	3.74%	226.03	1.29%
3	59,414.28	89.53%	16,230.90	24.46%	6,945.62	10.47%	1,802.95	2.72%
1	38,902.38	77.16%	10,465.34	20.76%	11,517.96	22.84%	6,263.69	12.42%
3	66,883.33	91.99%	35,678.53	49.07%	5,825.60	8.01%	2,219.59	3.05%
1	7,229.98	95.02%	566.76	7.32%	378.65	4.98%	0.00	0.00%
3	32,863.66	90.47%	6,541.49	18.01%	3,462.09	9.53%	2,037.83	5.61%
1	53,528.64	92.90%	32,301.46	56.06%	4,089.89	7.10%	0.00	0.00%
2	16,340.84	74.50%	166.73	0.71%	5,593.17	25.50%	2,359.74	10.76%
2	19,345.80	86.80%	2,282.70	10.24%	2,942.06	13.20%	0.00	0.00%
1	52,217.86	87.58%	32,392.71	54.33%	7,405.11	12.42%	6,196.09	10.39%
2	46,759.66	77.00%	13,341.67	21.97%	13,964.58	23.00%	11,297.59	18.60%
2	53,707.13	94.76%	15,807.17	27.89%	2,969.19	5.24%	1,372.35	2.42%
3	51,197.91	89.91%	10,371.19	18.21%	5,747.03	10.09%	632.30	1.11%
1	24,794.45	93.34%	7,512.01	28.28%	1,768.06	6.66%	394.37	1.48%

Challenges

- Navigating the VDH Intranet and locating reliable, district-level data on population size and service volume proved difficult. Many data elements were stored across multiple pages and systems, requiring extensive time to identify information relevant to each District's patient population.
- VDH utilizes a variety of data systems for input, storage, and reporting, each with its own interface and workflow. Learning how to move efficiently between these systems and understand their different outputs presented an early challenge, and it took time to develop a rhythm for working across multiple platforms.
- Integrating information from several departments—AR, HIPAA, and Eligibility—added complexity, as each unit maintained documents, procedures, and data in different formats and locations. Becoming familiar with these variations was necessary to support both the audit process and the district comparison project.