

LEGISLATIVE PERFORMANCE AUDIT AND OVERSIGHT COMMITTEE MINUTES

February 6, 2026

The Legislative Performance Audit and Oversight Committee met on Friday, February 6, 2026 at 10:00 AM at 1 Granite Place, Room 234.

Members in attendance were as follows:

Rep. Gerald Griffin, Chair
Sen. Cindy Rosenwald, Vice Chair
Rep. Lucy Weber
Rep. Keith Erf
Rep. Ken Weyler
Rep. Karen Ebel, Alt
Sen. Keith Murphy
Sen. Timothy Lang

The meeting was called to order by Representative Griffin at 10:00 AM.

VOTE ON ACCEPTANCE OF THE NOVEMBER 7, 2025 MEETING MINUTES

On a motion by Representative Weber, seconded by Senator Lang, that the minutes of the November 7, 2025, meeting be accepted. **MOTION ADOPTED.**

STATUS OF ONGOING PERFORMANCE AUDITS

Christine Young, Director of Audits for the LBA, and Jay Henry, Performance Audit Supervisor, provided updates on current LBA performance audits.

NHED Oversight of Special Education

Christine Young explained the report is being written and the audit team has completed 34 observations. The LBA has identified 71 observations and hopes to have a full draft report in the second quarter of this year and a final report this Summer.

NHED Oversight of Education Freedom Accounts

Christine Young noted the audit team is currently wrapping up fieldwork while writing observations. Forty-one observations have been identified so far. Twenty-two observations have been completed, three observations are currently in management review status, and five observations are being drafted. Christine Young stated the LBA hopes to have a draft report in the second quarter of this year and a final report this Summer.

Doorway Program

Christine Young explained the report is being written. We currently have 13 observations completed. Eight observations are currently in management review status. We're expecting to have a draft report by the end of February, and a final report by April or May.

SUSPENDED, TABLED, AND POTENTIAL AUDIT TOPICS

Department of Health and Human Services, Bureau of Elderly and Adult Services

Suspended in November 2021. The LPAOC decided that no further action should be taken until litigation has been settled.

Department of Health and Human Services, Division of Children, Youth, and Families and the Bureau of Children's Behavioral Health – when placing children out of state

Suspended in August 2024. The LPAOC decided that no further action should be taken until litigation has been settled.

Department of Health and Human Services, Contract Management – potential audit topic

Representative Griffin asked the LBA to invite DHHS officials to attend our next meeting to answer questions and provide information as to how they are ensuring the contracts are being fulfilled.

Department of Health and Human Services, Bureau of Developmental Services, possibly including reviewing: 1) the system redesign and its effects on billing and services, and/or 2) housing practices – potential audit topic

Theresa Nareau, Internal Auditor for DHHS, informed the committee of a system redesign and its effects on billing and services. There were issues with the system with both CMS and DHHS, but these issues have since been fixed and resolved. DHHS is now in compliance with CMS.

Theresa Nareau also discussed the housing practices and the availability within New Hampshire and outplacng residents in other states at high costs. There are currently three committees providing oversight and support related to developmental disabilities and housing:

- the Council on Housing Stability, which is a group on supporting housing;
- ABLE Housing Task Force; and
- a legislative committee to study the impact of the housing crisis on people with disabilities, which was part of HB 1168 in 2024.

OTHER BUSINESS

Senator Lang expressed interest in having the LBA draft a scope statement for an audit of local school districts' special education costs when auditors become available. On a motion by Senator Lang, seconded by Senator Rosenwald. **MOTION ADOPTED.**

The Committee discussed potential audit topics and voted to audit DHHS's Mobile Crisis Intervention Program. On a motion by Senator Lang, seconded by Senator Rosenwald. **MOTION ADOPTED.**

DATE OF NEXT MEETING AND ADJOURNMENT

Next meeting is scheduled for Friday, March 6, 2026, at 9:00 AM. Representative Griffin adjourned the meeting at 10:58 AM.

Gerald Griffin, Chair

NH Medicaid Fraud Control Unit

Who we are

The Medicaid Fraud Control Unit (MFCU) is part of the New Hampshire Department of Justice. The MFCU investigates and prosecutes fraud by healthcare providers who treat Medicaid beneficiaries. Healthcare providers include, but are not limited to, hospitals, nursing homes, assisted living facilities, doctors, dentists, pharmacies, ambulance companies, non-emergency medical transportation companies, and anyone else who is paid for providing healthcare services to Medicaid beneficiaries.

The Unit also investigates and prosecutes cases of harm to residents of board and care facilities that is caused by abuse, neglect or financial exploitation. This harm may be caused by a family member, staff member, or their person in the resident's life.

Additionally, the MFCU investigates drug diversions that occur in hospitals and other residential facilities.

Medicaid Fraud

Medicaid Fraud encompasses a wide range of actions which result in, or are intended to result in the misuse of Medicaid funds.. The fraud may be committed by anyone involved in ordering or billing for Medicaid funds, including , health care providers, pharmaceutical companies, and medical equipment companies.

Examples of Medicaid Fraud include:

- Billing for services not rendered
- Billing twice for the same service
- Billing for more hours or services than were actually rendered
- Falsifying credentials or qualifications
- Dispensing a generic drug but billing for the brand-name drug
- Providing medically unnecessary services
- Billing for a more expensive procedure than was performed
- Accepting kickbacks
- Preparing a false cost report
- Preparing false documents in relation to claimed Medicaid services

Residential Abuse, Neglect and Exploitation

Elderly persons who reside in residential care facilities are vulnerable to abuse and neglect. The MFCU investigates and prosecutes physical and financial harm to residents of board and care facilities that is caused by abuse, neglect or financial exploitation.

Drug Diversion

Drug Diversions from hospitals is an ongoing problem. Diversion is the unauthorized possession (which includes obtaining, retaining, or administering) of controlled drugs. Drug diversion can put patients at risk and it consumes valuable medical and financial resources.

Examples of Drug Diversion

- Unauthorized administration of medication
- Unauthorized substitution of medication, such as saline instead of morphine
- Failing to waste excess medication or pretending to waste medication using another substance such as saline
- Withdrawing excess medication from a medication dispenser or cart and failing to dispense or waste that excess
- Documenting that a patient received medication when he/she did not
- Suspected impairment on the job due to unauthorized personal consumption of medication

Reporting

To report suspected Medicaid Fraud, including provider fraud, drug diversion, financial fraud, abuse or neglect, please contact the Medicaid Fraud Control Unit at:

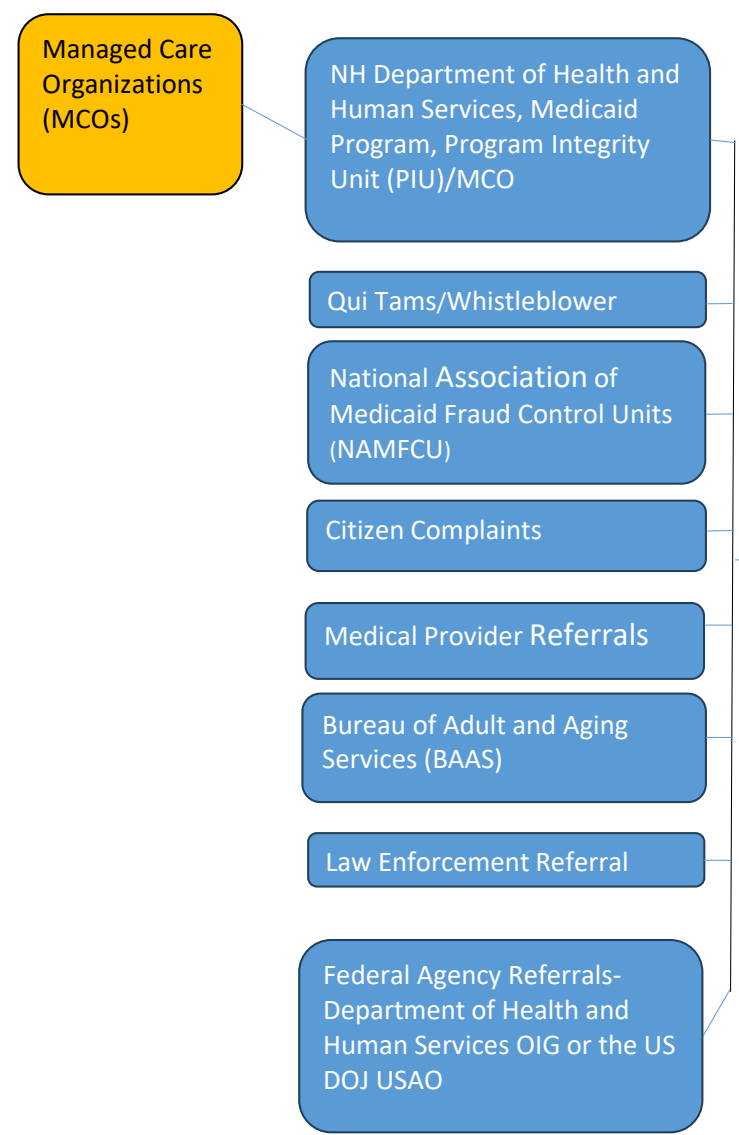
NH Department of Justice
Office of the Attorney General
Medicaid Fraud Control Unit
1 Granite Place South,
Concord, NH 03301
mfcu@doj.nh.gov
Phone: (603) 271-1246
Fax: (603) 223-6274

The Unit receives 75 percent of its funding from the U.S. Department of Health and Human Services under a grant totaling \$1,152,492 for Federal FY 2026. The remaining 25 percent, totaling \$384,162 for FY 2026, is funded by the State of New Hampshire.

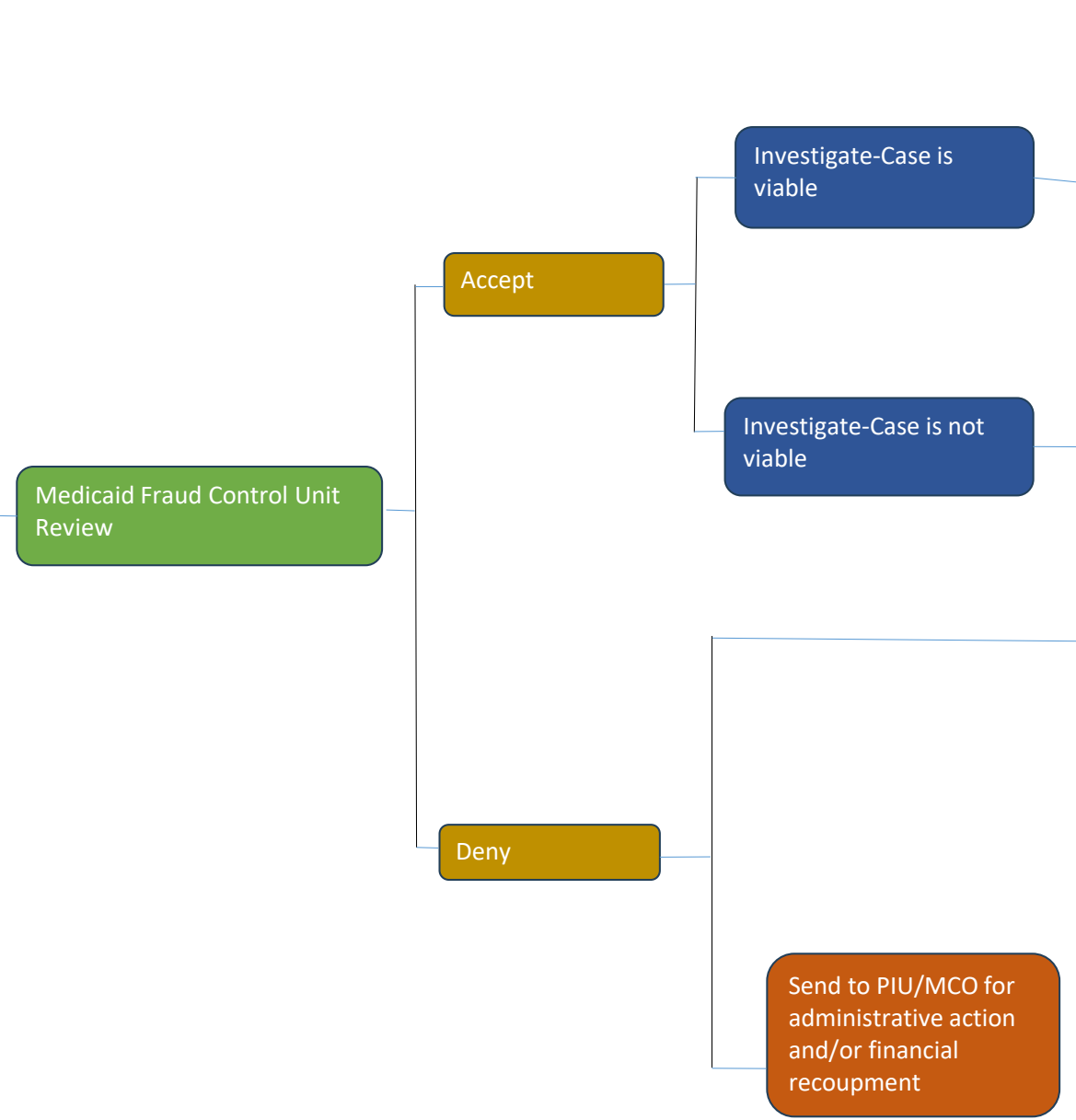
NH MEDICAID FRAUD CONTROL UNIT
Prosecution Statistics (State Fiscal Year 2020-2025)

Type of Proseccion	Type of Case	Number of Cases	Recoveries
Criminal Cases			
	Personal Care Attendant	3	\$8,861.75
	Home Health Agency	5	\$1,110,805.24
	Transportation (Non Emergency)	14	\$160,102.12
	Other	1	\$10,551.62
	Assisted Living Facility	1	\$0.00
	DD Facility Setting (Resident)	1	\$0.00
	Nursing Facilities	2	\$72,168.00
	Registered/Licensed Nurse/PA	1	\$0.00
	Total	28	\$1,362,488.73
Civil Cases			
	Assisted Living Facility	1	\$67,542.50
	Nursing Facilities	1	\$5,162.70
	Ambulatory Surgical Center	1	\$5,613.22
	Other Facility (Non Residential)	2	\$6,305.91
	Durable Medical Equipment (DME)	3	\$47,620.20
	Home Health Agency	2	\$120,000.00
	Lab (Clinical)	1	\$3.00
	Medical Device Manufacturer	3	\$9,296.71
	Pharmaceutical Manufacturer	14	\$3,598,205.23
	Pharmacy (Retail)	4	\$89,675.77
	Other	3	\$76,048.95
	Total	32	\$3,947,155.77

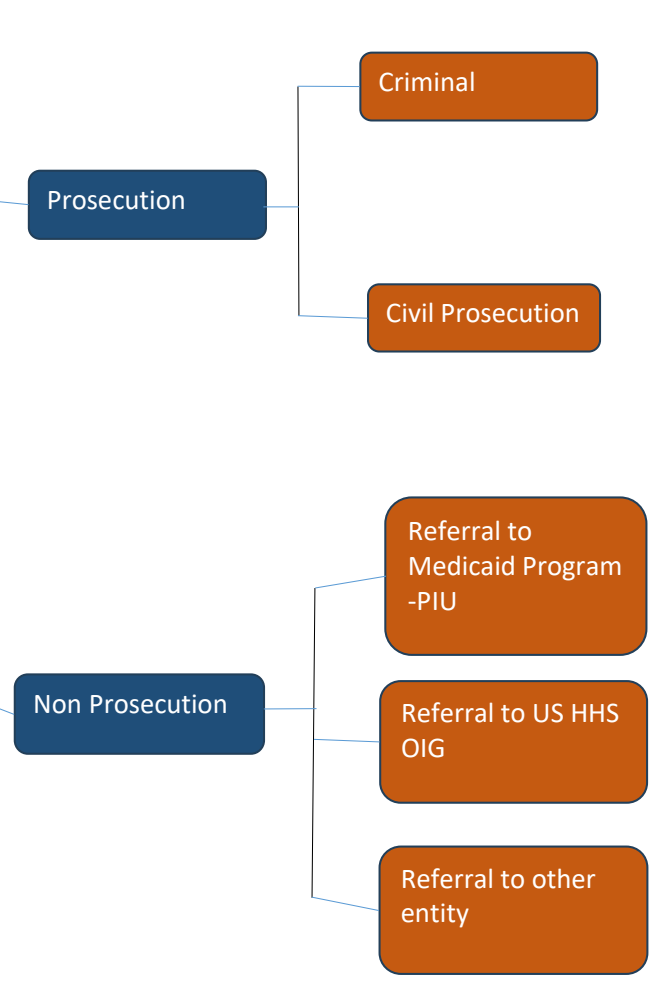
Source of Medicaid Cases



NH Medicaid Fraud Control Unit Processes



Outcomes



TITLE XII

PUBLIC SAFETY AND WELFARE

CHAPTER 167

PUBLIC ASSISTANCE TO BLIND, AGED, OR DISABLED PERSONS, AND TO DEPENDENT CHILDREN

Medicaid Fraud and False Claims

Section 167:61-a

167:61-a Prohibited Acts. –

I. No person shall:

- (a) Knowingly make, present or cause to be made or presented, with intent to defraud, any false or fraudulent claim for payment for any good, service, or accommodation for which payment may be made in whole or in part under RSA 161 or RSA 167;
- (b) Knowingly make, present, or cause to be made or presented, with intent to defraud, any false or fraudulent statement or representation for use in determining rights to benefits or payments which may be made in whole or in part under RSA 161 or RSA 167;
- (c) Knowingly make, present, or cause to be made or presented, with intent to defraud, any false or fraudulent report or filing which is or may be used in computing or determining a rate of payment for goods, services, or accommodations for which payment may be made in whole or in part under RSA 161 or RSA 167; or make, present, or cause to be made or presented any false or fraudulent statement or representation in connection with any such report or filing;
- (d) Knowingly make, present, or cause to be made or presented, with intent to defraud, any claim for payment, for any good, service, or accommodation for which payment may be made in whole or in part under RSA 161 or RSA 167, which is not medically necessary in accordance with professionally recognized standards;
- (e) Knowingly make or cause to be made, with intent to defraud, any wholly or partially false or fraudulent book, record, document, data, or instrument, which is required to be kept or which is kept as documentation:
 - (1) For any good, service, or accommodation for which payment is or has been sought in whole or in part under RSA 161 or RSA 167; or
 - (2) Of any cost or expense claimed for reimbursement for any good, service, or accommodation for which payment is or has been sought in whole or in part under RSA 161 or RSA 167;
- (f) Knowingly:
 - (1) Make or cause to be made, with intent to defraud, any false or fraudulent statement to; or
 - (2) Offer or present or cause to be offered or presented, with intent to defraud, any wholly or partially false or fraudulent record, document, data, or instrument to any law enforcement officer, including any employee or agent of the attorney general, or to any employee or agent of the department of health and human services, in connection with any audit or investigation involving any claim for payment or rate of payment for any good, service, or accommodation payable in whole or in part under RSA 161 or RSA 167;
- (g) Destroy or conceal or cause to be destroyed or concealed any book, record, document, data, or instrument required to be kept or which is kept as documentation:
 - (1) For any good, service, or accommodation for which payment is or has been sought in whole or in part under RSA 161 or RSA 167; or
 - (2) Of any cost or expense claimed for reimbursement for any good, service, or accommodation for which payment is or has been sought in whole or in part under RSA 161 or RSA 167; with the purpose of hindering or impeding any audit or investigation conducted by any law enforcement officer, including any employee or agent of the attorney general, or to any employee or agent of the department of health and human services;
- (h) Knowingly make, present, or cause to be made or presented, with intent to defraud, any claim for payment for any good, service, or accommodation for which payment may be made in whole or in part under RSA 161 or RSA 167, which may only be furnished by a person who is licensed by an appropriate licensing authority, and the person who furnished the good, service, or accommodation:

- (1) Was not licensed by the appropriate licensing authority; or
 - (2) Was licensed by the appropriate licensing authority but such license was obtained through a misrepresentation of material fact, including cheating on any examination required for licensing;
 - (i) Knowingly solicit or receive any remuneration, including any bribe or rebate, directly or indirectly, overtly or covertly, in cash or in kind, in return for purchasing, leasing, ordering, or arranging for or recommending the purchase, lease, or ordering of any good, service, accommodation or facility for which payment may be made in whole or in part under RSA 161 or RSA 167, or knowingly offer or pay any remuneration, including any bribe or rebate, directly or indirectly, overtly or covertly, in cash or in kind, to induce a person to purchase, lease, order, or arrange for or recommend the purchase, lease, or ordering of any good, service, accommodation or facility for which payment may be made in whole or in part under RSA 161 or RSA 167; or
 - (j) Knowingly charge, solicit, accept or receive, in addition to any amount otherwise required to be paid under RSA 161 or RSA 167, any gift, money, donation, or other consideration either as a precondition of admitting or expediting the admission of a patient to a hospital, skilled nursing facility, or intermediate care facility, when the cost of the services provided in such facility to the patient is paid for in whole or in part under RSA 161 or RSA 167.
- II. (a) Any natural person who violates any provision of this section shall be guilty of a class B felony.
- (b) Any other person who violates any provision of this section shall be guilty of a felony.

Source. 1990, 260:3, eff. June 27, 1990.

TITLE XII

PUBLIC SAFETY AND WELFARE

CHAPTER 167

PUBLIC ASSISTANCE TO BLIND, AGED, OR DISABLED PERSONS, AND TO DEPENDENT CHILDREN

Medicaid Fraud and False Claims

Section 167:61-b

167:61-b False Claims Against the Department; Definitions. –

I. Any person shall be liable to the state for a civil penalty of not less than \$5,000 and not more than \$10,000, plus 3 times the amount of damages that the state sustains because of the act of that person, who:

(a) Knowingly presents, or causes to be presented, to an officer or employee of the department, a false or fraudulent claim for payment or approval.

(b) Knowingly makes, uses, or causes to be made or used, a false record or statement to get a false or fraudulent claim paid or approved by the department.

(c) Conspires to defraud the department by getting a false or fraudulent claim allowed or paid.

(d) Has possession, custody, or control of property or money used, or to be used, by the department and, intending to defraud the department or willfully to conceal the property, delivers, or causes to be delivered, less property than the amount for which the person receives a certificate or receipt.

(e) Knowingly makes, uses, or causes to be made or used, a false record or statement to conceal, avoid, or decrease an obligation to pay or transmit money or property to the department.

(f) Is a beneficiary of an inadvertent submission of a false claim to the department, who subsequently discovers the falsity of the claim, and fails to disclose the false claim to the department within a reasonable time after discovery of the false claim.

II. (a) Notwithstanding the damages provisions of paragraph I, the court may assess not less than 2 or more than 3 times the amount of damages that the state sustains because of the act of the person and no civil penalty, if the court finds that a person who has violated paragraph I:

(1) Furnished officials of the state responsible for investigating false claims violations with all information known to the person about the violation within 30 days after the date on which the defendant first obtained the information;

(2) Fully cooperated with any state investigation of such violation; and

(3) At the time the person furnished the state with the information about the violation, no criminal prosecution, civil action, or administrative action had commenced under this chapter with respect to such violation, and the person did not have actual knowledge of the existence of an investigation into such violation.

(b) A person violating paragraph I shall also be liable to the state for the costs and attorneys' fees arising from any civil action brought to recover the penalty or damages.

III. Liability under this section shall be joint and several for any act committed by 2 or more persons.

IV. This section shall not apply to any controversy involving damages to the department of less than \$5,000 in value. For purposes of this paragraph, "controversy" means the aggregate of any one or more false claims submitted by the same person.

V. In RSA 167:61-b through RSA 167:61-e:

(a) "Claim" means any request or demand, whether under a contract or otherwise, for money or property that is made to an officer, employee, agent, or other representative of the department or to a contractor, grantee, or other person, if the department provides any portion of the money or property that is requested or demanded, or if the department will reimburse the contractor, grantee, or other recipient for any portion of the money or property that is requested or demanded.

(b)(1) "Knowing" and "knowingly" means that a person, with respect to information:

(A) Has actual knowledge of the information;

(B) Acts in deliberate ignorance of the truth or falsity of the information; or

(C) Acts in reckless disregard of the truth or falsity of the information.

(2) No proof of specific intent to defraud is required for an act to be knowing.

(c) "Original source" means an individual who has direct and independent knowledge of the information on which the allegations are based and has voluntarily provided the information to the state before filing an action under RSA 167:61-c that is based on the information, and whose information provided the basis or catalyst for the investigation, hearing, audit, or report that led to the public disclosure.

(d) "Person" means any natural person, corporation, firm, association, organization, partnership, business, or trust.

(e) "Relator" means an individual who brings an action under RSA 167:61-c.

VI. In any action brought under RSA 167:61-c, the state shall be required to prove all essential elements of the cause of action, including damages, by a preponderance of the evidence.

VII. An action for false claims under RSA 167:61-c shall not be brought:

(a) More than 6 years after the date on which the violation of RSA 167:61-b is committed; or

(b) More than 3 years after the date when facts material to the right of action are known or reasonably should have been known by the official within the office of the attorney general charged with responsibility to act in the circumstances, but in no event more than 10 years after the date on which the violation is committed, whichever occurs last.

Source. 2004, 167:2, eff. Jan. 1, 2005.

TITLE XII

PUBLIC SAFETY AND WELFARE

CHAPTER 167

PUBLIC ASSISTANCE TO BLIND, AGED, OR DISABLED PERSONS, AND TO DEPENDENT CHILDREN

Medicaid Fraud and False Claims

Section 167:61-c

167:61-c Actions by Attorney General and Private Persons. –

I. The attorney general shall investigate violations under RSA 167:61-b. If the attorney general finds that a person has violated or is violating RSA 167:61-b, the attorney general may bring a civil action in superior court against the person.

II. (a) An individual, hereafter referred to as "relator," may bring a civil action for a violation of RSA 167:61-b, I on behalf of the relator and for the state. The action shall be brought in the name of the state against a defendant that (1) has its principal place of business within the state or (2) during the 12-month period immediately preceding the date the action is filed, received reimbursement from the Medicaid program of this state, as defined under RSA 167:63, V, equal to 10 percent or more of the defendant's aggregate reimbursement from all state medical assistance programs governed by Title XIX of the Social Security Act. No court shall have jurisdiction over an action brought by a relator under this paragraph, and no award shall be paid under RSA 167:61-e, I or V, unless the action satisfies the requirements of this paragraph.

(b) When a relator brings an action under this section, no person other than the state may intervene or bring a related action based on the facts underlying the pending action.

(c) A copy of the complaint and written disclosure of substantially all material evidence and information the relator possesses shall be served on the state in accordance with the New Hampshire rules of civil procedure. The complaint shall be filed in camera, shall remain under seal for at least 60 days, and shall not be served on the defendant until the court so orders. The state may elect to intervene and proceed with the action within 60 days after it receives both the complaint and the material evidence and information.

(d) The state may, for good cause shown, move the court for one or more extensions of the 60-day time period during which the complaint shall remain under seal. Any such motion may be supported by affidavits or other submissions filed under seal.

(e) Before the expiration of the 60-day period or any extension obtained, the state shall:

(1) Proceed with the action, in which case the action shall be conducted by the state; or

(2) Notify the court that it declines to take over the action, in which case the relator who initiated the proceeding may conduct the action. If the state, having elected not to proceed with the action, so requests, it shall be served with copies of all pleadings filed in the action and shall receive copies of all deposition transcripts. The court, without limiting the status and rights of the relator, may subsequently permit the state to intervene upon a showing of good cause.

III. The defendant shall not be required to respond to any complaint filed under this section until after the complaint is unsealed and served upon the defendant in accordance with the New Hampshire rules of civil procedure.

IV. Notwithstanding any provision of RSA 275-E to the contrary, any employee who is discharged, demoted, suspended, threatened, harassed, or in any other manner discriminated against in the terms and conditions of employment by his or her employer because of lawful acts done by the employee on behalf of the employee or others in furtherance of an action under this section, including investigation for, initiation of, testimony for, or assistance in an action filed or to be filed under this section, shall be entitled to all relief necessary to make the employee whole. Such relief shall include reinstatement with the same seniority status such employee would have had but for the discrimination, 2 times the amount of back pay, interest on the back pay, and compensation for any special damages sustained as a result of the discrimination, including litigation costs and reasonable attorneys' fees. An employee may bring an action in the superior court for the relief provided in this paragraph. For purposes of this paragraph, "employee" has the same meaning as in RSA 275-E:1, I.

Source. 2004, 167:2. 2009, 141:1. 2011, 186:1, eff. June 14, 2011.



State of New Hampshire
LBA Audit Division
Performance Audits: Ten Year Status Summary
Agency Progress In Implementing LBA Recommendations As Of February 23, 2026

Performance Audit Topics	Month of Release	Year of Release	# of Observations	# Concur	# Concur in Part	# Don't Concur	Fully Addressed Observations	% Fully Addressed	# of Updates Completed	Month of Last Update	Year of Last Update	More Than Six Months Since Update	LPAOC Received Update	Notes
Adult Parole Board - DOC	4	2019	13	11	2	0	0	0%	0		N/A	Late		
DOS Division of Homeland Security & Emergency Management	8	2016	8	8	0	0	7	88%	6	4	2025	Late		
DHHS Prescription Drug Monitoring Program	12	2017	26	25	1	0	24	92%	2	4	2025	Late	☑	
OPLC Mental Health Workforce	10	2023	12	12	0	0	1	8%	1	5	2025	Late	☑	
DRED Office of Workforce Opportunity, WorkReadyNH	4	2016	9	7	2	0	8	89%	2	8	2025		☑	
DOT Bridge Maintenance	9	2016	20	3	15	2	14	70%	12	9	2025			
Naturopathic Board of Examiners - OPLC	4	2017	18	17	1	0	8	44%	1	9	2025		☑	
Adult Parole Board - Board	4	2019	26	21	5	0	18	69%	1	9	2025		☑	
Police Standards & Training Council	2	2019	16	14	2	0	12	75%	3	9	2025		☑	
Board of Dental Examiners & OPLC	11	2022	36	25	11	0	16	44%	1	9	2025		☑	
Commission for Human Rights	2	2025	25	24	1	0	2	8%	1	9	2025			C
Real Estate Commission - OPLC	9	2017	13	8	4	1	6	46%	1	10	2025		☑	B
DHHS Sununu Youth Services Center	3	2021	10	10	0	0	8	80%	8	10	2025			
Board of Pharmacy Inspections - OPLC	5	2015	10	9	1	0	2	20%	2	10	2025		☑	B
DOC Sex Offender Treatment Program	11	2016	6	6	0	0	5	83%	1	10	2025		☑	B
Dept of Energy Weatherization Assistance Program	3	2023	6	6	0	0	4	67%	5	11	2025			
Department of Information Technology	3	2018	24	23	1	0	21	88%	14	12	2025			
Statewide Recycling - DAS		2015	8	1	7	0	8	100%	8		2025		☑	
DHHS Public Health - Food Protection Section		2015	29	18	11	0	29	100%	11		2024			
DES State Owned Dams		2015	12	12	0	0	12	100%	3		2017			
DHHS Child Support Services		2015	7	6	1	0	7	100%	7		2020			
DHHS Bureau of Developmental Services: Unspent Appropriations		2016	12	7	5	0	12	100%	6		2023			
DAS Back Office Consolidation		2016	12	10	2	0	12	100%	1		2019			
Community College System of NH - CCSNH & Foundation		2017	29	22	6	1	29	100%	2		2023			
DES Air Resources Division		2018	10	10	0	0	10	100%	4		2022			
DES Wetlands Bureau Permitting - Department		2019	60	57	3	0	60	100%	8		2024			
DES Wetlands Bureau Permitting - Council		2019	10	3	4	3	0	100%	8		2024			
DHHS Therapeutic Cannabis Program		2019	9	9	0	0	9	100%	11		2024			
NHED Bureau of Vocational Rehabilitation		2021	46	4	42	0	43	100%	4		2025			
Liquor Commission Division of Enforcement & Licensing		2021	47	44	3	0	47	100%	7		2024			
DHHS Child Care Licensing		2022	8	8	0	0	8	100%	5		2024			
NHED SPED Dispute Resolution Processes		2024	20	9	11	0	20	100%	3		2025			

Legend

- Red = Agency Not Demonstrating Progress
- Yellow = Agency Made Progress
- Green = Agency Reports Corrective Actions Are Completed

Notes

- A - LPAOC recently received an update; it has not been posted on TransparentNH
- B - Recently moved down the list based on new submissions
- C - Statutorily required to address findings

Executive Order 2014-03: Agencies shall semi-annually, on the month anniversary of the audit date, report on their progress in responding to the audits, until such time as the findings have been resolved in accordance with guidance issued by the Department of Administrative Services.

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LBA Audit Division
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Commission for Human Rights	2	2025	25	24	1	0	2	8%	1	9	2025			C	2	8
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Legend

- Red = Agency Not Demonstrating Progress
- Yellow = Agency Made Progress
- Green = Agency Reports Corrective Actions Are Completed

Notes

- A - LPAOC recently received an update; it has not been posted on TransparentNH
- B - Recently moved down the list based on new submissions
- C - Statutorily required to address findings

Executive Order 2014-03: Agencies shall semi-annually, on the month anniversary of the audit date, report on their progress in responding to the audits, until such time as the findings have been resolved in accordance with guidance issued by the Department of Administrative Services.