

LEGISLATIVE PERFORMANCE AUDIT AND OVERSIGHT COMMITTEE MINUTES

December 3, 2024

The Legislative Performance Audit and Oversight Committee met on Tuesday, December 3, 2024 at 1:30 PM in room 212 of the LOB.

Members in attendance were as follows:

Rep. Gerald Griffin
Rep. Lucy Weber
Rep. Ken Weyler
Rep. Keith Erf
Rep. Mary Jane Wallner
Sen. Cindy Rosenwald, Chair
Sen. Rebecca Whitley
Sen. Howard Pearl

The meeting was called to order by Senator Rosenwald at 1:30 PM.

VOTE ON ACCEPTANCE OF THE AUGUST 27, 2024 MEETING MINUTES:

On a motion by Representative Griffin, seconded by Representative Weber, that the minutes of the August 27, 2024 meeting be accepted. **MOTION ADOPTED.**

STATUS OF ONGOING PERFORMANCE AUDITS:

Christine Young, Director of Audits, and Jay Henry, Supervisor of Performance Audits, provided the Committee with brief updates of ongoing performance audits:

- NH Commission for Human Rights – the Executive Director of the Commission continues to be out on leave, and the Assistant Executive Director no longer works for the Commission. Since the last LPAOC meeting, there have been communications between the LBA and the Commission’s legal counsel at the Department of Justice regarding the report. Final responses from the Commission are due on December 20. An exit meeting is tentatively scheduled for January, and a presentation to the Fiscal Committee in February.
- State Oversight of Special Education – fieldwork is expected to conclude this month, and observations are continuously being developed for completed portions of the work. A full report is anticipated to be completed in mid-2025. Senator Rosenwald asked if this is the report mentioned in a prior meeting that will have 40 to 50 observations. Director Young stated that yes, this report is expected to be lengthy. Sen. Rosenwald inquired as to why the anticipated release date shifted from Spring 2025 to mid-2025. Director Young expressed that there were

delays, involving the broad audit scope, complex subject matter, massive volume of data, and follow-ups on requests for information.

- Education Freedom Account Program – the team has completed its risk assessment and are working on finalizing their audit plan. The program’s Administrator resigned from his position, with his last day being November 25. The Administrator was the only staff member responsible for oversight of the contractor, the Children’s Scholarship Fund, and it is unclear how this vacancy will impact the audit or the timeline of the audit. A Spring 2025 completion date is still hopeful.
- Doorway Program – a scope statement has been drafted, and was presented by John Clinch, Senior Performance Audit Manager. The committee discussed concerns and wanted to ensure this program is a good use of federal funds. Clinch informed the committee that they plan to address these concerns in the audit. Senator Whitley made a motion, seconded by Representative Weber, to move forward with the Doorway Program performance audit. **MOTION ADOPTED.**

SUSPENDED, TABLED, AND POTENTIAL AUDIT TOPICS:

- Bureau of Elderly and Adult Services – this audit topic remains suspended.
- Interplay between DHHS Division of Children, Youth, and Families and the Bureau of Children’s Behavioral Health – this audit topic remains suspended.
- DHHS Contract Management – remained on the list of potential audit topics.
- DHHS Bureau of Developmental Services – remained on the list of potential audit topics.

OTHER BUSINESS:

Senator Rosenwald congratulated the LBA for receiving a 2024 Certificate of Impact award from the National Legislative Program Evaluation Society for its 2021 performance audit of the Liquor Commission’s Division of Enforcement and Licensing. Director Young publicly thanked the auditors who worked on the audit.

DATE OF NEXT MEETING AND ADJOURNMENT:

Next meeting is at the call of the Chair. Senator Rosenwald adjourned the meeting at 2:22 PM.

A handwritten signature in cursive script, likely belonging to Senator Rosenwald, is written over a horizontal line.