

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