

# *Legislative Performance Audit Committee*

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## **Memorandum**

To: Members of the Legislature  
From: Legislative Audit Office  
Date: 9/29/21  
Re: Legislative Audit Office Annual Report

### **Overview**

Each year the Legislative Audit Office is required to report to the Legislature on the completed audits and the recommendations made by the Legislative Audit Committee in the audit reports. The following audits and pre-audits were completed during FY2021:

- Department of Health and Human Services Division of Children and Family Services: A Review of Hotline and Non-Court Data
- Pre-audit memo on the relationship between clinical programming and parole
- Pre-audit on overtime use at state agencies (full audit of select agencies authorized)

The following audits and pre-audits are underway currently:

- Audit of overtime use at Departments of Correctional Services, Health and Human Services, and Transportation
- Audit of Job Creation and Mainstreet Revitalization Act (draft report submitted May 2021)
- Implementation audit of ImagiNE Act
- Audit of TEEOSA funding

### **FY 2021 Report Recommendations**

*Department of Health and Human Services Division of Children and Family Services:  
A Review of Hotline and Non-Court Data*

- The Department of Health and Human Services should report to the Performance Audit Committee by January 1, 2021 on which policies were reviewed and which were determined to need to be promulgated as regulations and, for those the Department believes do not need to be regulations, the reasons for that decision.
- Were it not for the current pandemic, which has put considerable additional responsibilities on DHHS, it could be useful to do additional research into the causes of the steady increase in reports in the Eastern service area and to explore what actions or factors could have played a role in the decrease in accepted reports between FY2017 and FY2018. However, the Audit Committee will not recommend

additional review until the impact of the pandemic on DHHS has decreased significantly.

- The Performance Audit Committee will consult with the Health and Human Services Committee on the possibility of an interim study to consider whether additional oversight of non-cases is needed. If a study is introduced, it should include soliciting input from representatives of the CFS service areas, the Foster Care Review Office, 1184 teams, and other interested parties.

The Department of Health and Human Services conducted a review of CFS policies and made recommendations about whether policies should be promulgated under the Administrative Procedures Act. Those recommendations were provided to the Legislative Audit Office. The chair of the Legislative Performance Audit Committee discussed the recommendation for an interim study with the chair of the Health and Human Services Committee, however, an interim study was not introduced in 2021.