

LEGISLATIVE PERFORMANCE AUDIT AND OVERSIGHT COMMITTEE
MINUTES

October 11, 2017

The Legislative Performance Audit and Oversight Committee met on Wednesday, October 11, 2017 at 11:00 AM in Room 212 of the Legislative Office Building.

Members in attendance were as follows:

Rep. Lynne Ober, Chair
Rep. Lucy Weber
Rep. Raymond Gagnon
Sen. John Reagan
Sen. Bob Giuda

The meeting convened at 11:00 AM.

ACCEPTANCE OF MINUTES:

On a motion by Representative Weber, seconded by Senator Reagan, that the minutes of the June 29, 2017 meeting be accepted. MOTION ADOPTED.

CURRENT STATUS OF ONGOING AND PENDING PERFORMANCE AUDITS:

Stephen Smith, Audit Division Director, briefed the Committee and responded to questions regarding ongoing and pending performance audits.

Mr. Smith informed the Committee two performance audit reports had been completed and presented to the Fiscal Committee since the LPAOC's previous meeting, the Community College System of New Hampshire and the Real Estate Commission audits.

Mr. Smith informed the Committee of three audits currently in process: the Controlled Drug Prescription Health and Safety Program (PDMP); the Department of Information Technology (DoIT); and the Department of Environmental Services, Air Resources Division audits. The field work for the PDMP audit was being finalized, and the observations and report were in the process of being written. An entrance meeting had been held for the DoIT audit and the scope statement was to be discussed momentarily for approval and consideration. Work had resumed on the Air Resources Division audit, which had been in queue. Another entrance meeting had been held at the end of August, and a scope statement was in the process of being drafted for approval and consideration at next month's LPAOC meeting. The PDMP audit was to be presented to the Fiscal Committee at the December meeting. The completion target for the DoIT audit was February, and the Air Resources audit was targeted for March completion.

Mr. Smith reminded the Committee of the need for new audit topics to be added to the queue by the next month's meeting.

Representative Weber requested that a discussion on audit follow-up be added to "Other Business."

DISCUSSION AND APPROVAL OF SCOPE STATEMENT FOR THE DEPARTMENT OF INFORMATION TECHNOLOGY PERFORMANCE AUDIT:

Chairwoman Ober requested a motion for acceptance of the scope statement for the performance audit of The Department of Information Technology.

On a motion by Senator Reagan, seconded by Senator Giuda.

MOTION ADOPTED.

OTHER BUSINESS:

The Committee generally discussed potential ideas for future audits, and added two topics to the list: Police Training and Standards; and Department of Environmental Services, Water Division. Chairwoman Ober requested the Committee discuss additional ideas with colleagues and revisit the topic at next month's meeting.

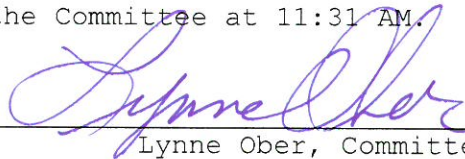
Representative Weber expressed her concerns regarding follow-up of completed audits. The Committee discussed procedures that could be put into place. Chairwoman Ober requested that the RSA be checked on the matter of re-referrals for the next meeting.

Mr. Smith shared with the Committee a few years ago, there was the Governor's Executive Order that audited agencies provide the status of audit recommendations with the Department of Administrative Services every six months. The updates were to be posted on the transparency website, which currently was not up-to-date. Mr. Smith agreed to share the transparency URL with Chairwoman Ober.

DATE OF NEXT MEETING AND ADJOURNMENT:

Next meeting will be at the call of the Chairwoman.

Representative Ober adjourned the Committee at 11:31 AM.



Lynne Ober, Committee Chairwoman