



*The Legislative Audit Bureau makes 20 recommendations
to the Department of Health Services*

Provider Payment Program (p. 7)

We recommend the Department of Health Services

1. consistently award grants only to entities that submit all required application information; (p. 15);
2. specify the types of documents recipients are required to maintain in order to support their requested amounts; (p. 15);
3. establish written policies for reviewing requested amounts (p. 15);
4. document in writing its decisions to waive any requirements in its policies (p. 15);
5. obtain all required grant application information and sufficient supporting documentation from the providers that were awarded the \$518,700 we questioned (p. 15);
6. either require recipients to repay funds that cannot be supported by the required grant application information or sufficient supporting documentation or reimburse the supplemental federal funds to the federal government (p. 15);

Ventilator Stewardship Program (p. 17)

We recommend the Department of Health Services:

7. execute a signed loan agreement with each entity to which it loans a ventilator, as well as with each entity that shares a loaned ventilator(p. 21);
8. inventory all of its ventilator-related equipment (p. 22);
9. improve its records regarding the location and deployment of ventilators (p. 22);
10. track the annual maintenance performed on the ventilators for which it has already paid under a maintenance contract (p. 23);
11. review the documentation of the maintenance that was performed, ensure all contractually required maintenance was performed, and track the performed maintenance; (p. 23);
12. develop a plan for the future use of the 1,542 ventilators it owns (p. 24);

Office of the Inspector General (p. 25)

We recommend the Department of Health Services:

13. publicly report at least annually summary results of the Office of the Inspector General's monitoring and audit efforts, including those involving the Medical Assistance and Foodshare programs; (p. 27);

14. consider initiating additional internal audits of how its programs spent supplemental federal funds that the Department of Administration had allocated to it; (p. 28);
15. require the Office of the Inspector General to submit in writing a proposed annual internal audit plan to the Office of the Secretary, which should in writing approve, modify, or deny each such plan (p. 29);
16. post each annual internal audit plan on its website (p. 29);
17. require the Office of the Inspector General to periodically update in writing the Office of the Secretary on the efforts of the internal audit section to complete each approved internal audit plan (p. 29);
18. modify the charter for the Office of Inspector General's internal audit section to codify these improvements (p. 29);
19. include on its website the reports completed by the Office of Inspector General's internal audit section; and (p. 30); and

Audit Follow-Up Reporting

20. We recommend the Department of Health Services report to the Joint Legislative Audit Committee by October 6, 2023, on its efforts to implement all of these recommendations.