



Single Audit Status Report

DEPARTMENT OF HEALTH



Office of the
State Auditor

Mission Statement

The Office of the Utah State auditor provides Utah taxpayers and government officials with an independent assessment of financial operation, statutory compliance, and performance management for state and local government.



“Single Audit”

- Federal funds compliance audit
- All federal programs subject to testing
 - State Departments & Agencies
 - Colleges & Universities
- Risk-based selection



Reading an Audit Report

- Findings listed in order of significance
- Repeat findings noted in table of contents
- Three categories:
 - Material
 - Significant
 - Other



Scope of Audit

- Programs reviewed at Department of Health for the statewide federal compliance audit for the fiscal year ended June 30, 2016
 - HIV Care/Ryan White
 - Medicaid
 - Refugee Assistance (DOH only subrecipient monitoring)



Federal Programs with Findings

- 3 Findings and Recommendations
 - HIV Care/Ryan White
 - Medicaid
 - Refugee Assistance



HIV Care/Ryan White

- Inadequate Documentation and Incorrect Eligibility Determination
 - 10 of 90 case errors (11%)
 - \$17,992 ineligible costs paid back to feds
 - Reportable noncompliance and material weakness of internal controls

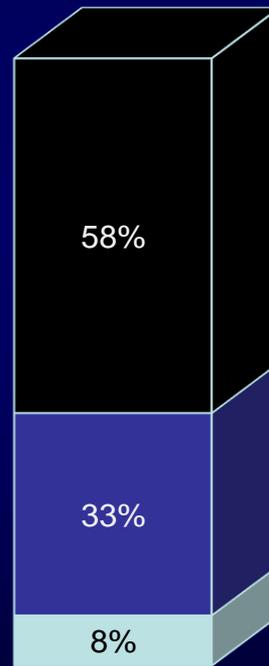


Ryan White Eligibility Errors by Type

12 errors from 46 cases reviewed
(26% error rate)

10 errors from 90 cases reviewed
(11% error rate)

- Outdated Policy Manual
- Documentation Issues
- Ineligible for Program



2015



2016



Medicaid

Provider agreement could not be located for 1 out of 45 providers selected



Refugee Assistance

Subrecipient monitoring

- Subaward contracts must include specific information
- 2 out of 3 contracts monitored by Department of Health were missing required information



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