



**Steve Bergmann**  
*Division Director*

March 24, 2025

Sejal Hathi, Director  
Oregon Health Authority  
500 Summer Street NE, E-20  
Salem, Oregon 97301

Fariborz Pakseresht, Director  
Department of Human Services  
500 Summer Street NE, E-15  
Salem, Oregon 97301

Dear Director Hathi and Director Pakseresht:

We have completed audit work of a selected federal program at the Oregon Health Authority (authority) and Department of Human Services (department) for the year ended June 30, 2024.

Assistance Listing Number	Program Name	Audit Amount
93.777 and 93.778	Medicaid Cluster	\$12,368,500,314

This audit work was not a comprehensive audit of your federal programs. We performed this federal compliance audit as part of our annual Statewide Single Audit. The Single Audit is a very specific and discrete set of tests to determine compliance with federal funding requirements, and does not conclude on general efficiency, effectiveness, or state-specific compliance. The Office of Management and Budget (OMB) Compliance Supplement identifies internal control and compliance requirements for federal programs. Auditors review and test internal controls over compliance for all federal programs selected for audit and perform specific audit procedures only for those compliance requirements that could have a direct and material effect on the federal program under audit.

We are required to be independent of the department and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. Our audit does not provide a legal determination of the department's compliance with the compliance requirements referred to in Appendix A.

For the year ended June 30, 2024, we determined whether the department substantially complied with the compliance requirements listed in Appendix A as relevant to the federal program under audit.

#### *Responsibilities of Management for Compliance*

Department management is responsible for compliance with the requirements referred to in Appendix A, and for the design, implementation, and maintenance of effective internal control over compliance with the

255 Capitol St NE, Ste 180  
Salem, Oregon 97310

**Tobias Read**  
*Oregon Secretary of State*

**Michael Kaplan**  
*Deputy Secretary of State*

Information (503) 986-2255  
[sos.oregon.gov/audits](https://sos.oregon.gov/audits)

requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the federal program referred to above.

### *Auditor's Responsibilities for the Audit of Compliance*

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to in Appendix A occurred, whether due to fraud or error, and express an opinion on the department's compliance based on our audit work. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirement referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the department's compliance with the federal program.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the department's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the department's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of department's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### *Noncompliance*

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and are described below. Our opinion on the federal program is not modified with respect to these matters.

### *Internal Control Over Compliance*

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described below to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

### *Audit Findings and Recommendations*

#### **Strengthen internal controls over the ONE system**

<b>Federal Awarding Agency:</b>	U.S. Department of Health and Human Services
<b>Assistance Listing Number and Name:</b>	93.777 and 93.778 Medicaid Cluster
<b>Federal Award Numbers and Years:</b>	2305OR5MAP, 2023; 2305OR5ADM, 2023; 2405OR5MAP, 2024; 2405OR05ADM, 2024
<b>Compliance Requirement(s):</b>	Eligibility; Special Tests and Provisions – ADP Risk Analysis and System Security Review; Activities Allowed or Unallowed
<b>Type of Finding:</b>	Significant Deficiency; Noncompliance
<b>Prior Year Finding:</b>	N/A
<b>Questioned Costs:</b>	N/A

Criteria: 2 CFR 200.303(a); 42 CFR 95.621; Oregon Accounting Manual 10.60.00.PR

We noted the agency had not obtained a System and Organization Controls (SOC) 2 Type II report over the Oregon Eligibility System (ONE system). The ONE system determines and verifies the eligibility of over 1.4 million Medicaid clients in Oregon, which leads to over \$12.4 billion in Medicaid federal expenditures each year. The ONE system is owned by the department but administered by an external service provider.

Because the ONE system is administered by an external vendor, best practices would include procedures to verify the internal controls at the external service provider are adequate to meet the business needs of the department. Such assurances are typically provided through a SOC 2 Type II report. A Type II report provides assurance about whether the controls are functioning and effective. During the fiscal year the department obtained a SOC 2 Type I report; however, the Type I report only identifies and evaluates the design of controls and does not conclude on the operating effectiveness of controls. As a result, the department does not have assurance over the operating effectiveness of controls at the external service provider, which may affect the eligibility and allowability of Medicaid expenditures.

**We recommend** department management obtain an annual SOC 2 Type II report over the service organization's internal controls for the ONE application or perform other alternative procedures to ensure internal controls over the ONE system at the external service provider are sufficient to meet the business needs of the Medicaid program.

***Ensure MMIS rates are accurate and updated timely***

<b>Federal Awarding Agency:</b>	U.S. Department of Health and Human Services
<b>Assistance Listing Number and Name:</b>	93.777 and 93.778 Medicaid Cluster
<b>Federal Award Numbers and Years:</b>	2305OR5MAP, 2023; 2305OR5ADM, 2023; 2405OR5MAP, 2024; 2405OR05ADM, 2024
<b>Compliance Requirement(s):</b>	Allowable Costs/Cost Principles
<b>Type of Finding:</b>	Significant Deficiency; Noncompliance
<b>Prior Year Finding:</b>	N/A
<b>Questioned Costs:</b>	\$9 (known)

Criteria: 42 CFR 433.32; 42 CFR 477.45(f)(1)(iv)

The Oregon Health Authority (authority) administers client-based payments for the Medicaid program. For some clients, Medicaid allows the authority to make payments for outpatient services based on approved rates published by the Centers for Medicare and Medicaid Services (CMS). These rates must be updated within the Medicaid Management Information System (MMIS) each time they are updated by CMS. The authority uses MMIS as the state's payment system to calculate payments due to providers based on CMS-approved rates stored in the system.

We randomly selected 62 clients, and one service payment associated with each client from a statistically valid sample. Our testing identified one service payment where the Outpatient Prospective Payment System (OPPS) rate had not been updated within MMIS to the approved CMS rate for services during calendar year 2023. As a result, the service payment selected in our sample was overpaid by \$9. This exception also applies to all claims of a similar nature and time period where the CMS rates were not correctly updated in MMIS.

Per the authority's actuarial unit, this error resulted due to confusion surrounding the announcement of final rule making and updated final OPPS rates. Recent CMS OPPS publications have made it easier to locate the correct final rates.

**We recommend** authority management obtain a listing of all impacted claims, adjust all claims accordingly, and return related federal funds. We also recommend that management ensure rate tables are updated timely and accurately when notified by CMS.

***Improve documentation for provider eligibility determinations and revalidations***

<b>Federal Awarding Agency:</b>	U.S. Department of Health and Human Services
<b>Assistance Listing Number and Name:</b>	93.777 and 93.778 Medicaid Cluster
<b>Federal Award Numbers and Years:</b>	2305OR5MAP, 2023; 2305OR5ADM, 2023; 2405OR5MAP, 2024; 2405OR05ADM, 2024
<b>Compliance Requirement(s):</b>	Special Tests and Provisions – Provider Eligibility
<b>Type of Finding:</b>	Significant Deficiency; Noncompliance
<b>Prior Year Finding:</b>	2023-023
<b>Questioned Costs:</b>	\$13,740 (known)

Criteria: 42 CFR 438.602; 8 CFR 274a.2; 42 CFR 431.107; 42 CFR 455.102 to 455.106; 42 CFR 455.414

Provider eligibility requirements for the Medicaid program differ depending on the type of services provided; however, all providers are subject to specified database checks and are required to sign an adherence to federal regulation agreement (agreement). Typically, the agreement includes disclosures specifically required by federal regulations. Additionally, federal regulations require that the Oregon Health Authority (authority) and the Department of Human Services (department) redetermine eligibility for Medicaid providers at least every five years by performing revalidation activities as determined by provider type, including but not limited to, database and licensing checks to ensure providers are still eligible to participate in the Medicaid program.

We tested all 15 Coordinated Care Organization (CCO) providers and selected a random sample of 60 non-CCO providers. The 15 CCO providers and 39 non-CCO providers were enrolled by the authority, and 21 non-CCO providers enrolled by the department.

For one CCO provider we noted the following:

- For one authority provider, the Ownership and Control disclosure was incomplete. Based on our review of available support, we were able to determine this to be an eligible provider during the fiscal year. The authority subsequently obtained the missing support.

For five non-CCO providers we noted the following:

- For one authority provider, the Managing Employee disclosure was missing. Based on our review of available support, we were able to determine this to be an eligible provider during the fiscal year.
- For one department provider the I-9 provided was incomplete, and the agreement and disclosures were unsigned. However, the department subsequently obtained completed documentation, and we were able to determine this provider to be eligible.
- For one department provider, the I-9 form was not completed. We were unable to determine eligibility for this provider, resulting in federal questioned costs for the fiscal year totaling \$13,740.

- For one department provider, the I-9 form was incomplete. However, the department subsequently obtained a completed I-9 form, and we were able to determine this provider to be eligible.
- For one department provider, the I-9 form could not be located. However, this provider has been terminated, and we will not question costs related to this provider.

The above issues occurred due to human error and inadequate record maintenance, which could lead to ineligible providers receiving Medicaid funding.

**We recommend** department and authority management strengthen controls over review to ensure documentation supporting a provider's eligibility determination and revalidation is complete. Additionally, we recommend the authority reimburse the federal agency for questioned costs related to ineligible providers.

***Strengthen review over direct costs charged to the program***

<b>Federal Awarding Agency:</b>	U.S. Department of Health and Human Services
<b>Assistance Listing Number and Name:</b>	93.777 and 93.778 Medicaid Cluster
<b>Federal Award Numbers and Years:</b>	2305OR5MAP, 2023; 2305OR5ADM, 2023; 2405OR5MAP, 2024; 2405OR05ADM, 2024
<b>Compliance Requirement(s):</b>	Activities Allowed or Unallowed
<b>Type of Finding:</b>	Significant Deficiency; Noncompliance
<b>Prior Year Finding:</b>	N/A
<b>Questioned Costs:</b>	\$28,869 (known)

Criteria: 2 CFR 200.1; 2 CFR 200.400(a); 42 CFR § 433.32(a)

Federal regulations allow the Medicaid program to charge allowable and supported program expenditures for various program costs at the time of payment for services is provided.

The Department of Human Services (department) and the Oregon Health Authority (authority) make payments to vendors other than providers through the state's accounting system. We judgmentally selected payments to 28 vendors for our review. We identified the following errors that were not identified during the department's and authority's review process, which resulted in improper payments of Medicaid expenditures:

- One department payment included interest related to past due amounts charged to the Medicaid program, resulting in known federally funded questioned costs of \$3. The agency performed a review of all payments to the vendor and identified an additional \$65 other known questioned costs.
- One authority payment included cash incentives for surveys taken. Management was unable to provide allowability support, resulting in known federally funded questioned costs of \$28,801.

The above errors occurred due to human error and were not identified during review, leading to unallowed activities/costs being charged to the Medicaid program.

**We recommend** department and authority management strengthen controls over review and ensure transactions are adequately supported. Additionally, we recommend the department reimburse the federal agency for unallowable costs.

***Ensure nursing facility recertification surveys are completed***

<b>Federal Awarding Agency:</b>	U.S. Department of Health and Human Services
<b>Assistance Listing Number and Name:</b>	93.777 and 93.778 Medicaid Cluster
<b>Federal Award Numbers and Years:</b>	2305OR5MAP, 2023; 2305OR5ADM, 2023; 2405OR5MAP, 2024; 2405OR05ADM, 2024
<b>Compliance Requirement(s):</b>	Special Tests & Provisions – Provider Health and Safety Standards
<b>Type of Finding:</b>	Noncompliance
<b>Prior Year Finding:</b>	N/A
<b>Questioned Costs:</b>	N/A

Criteria: 42 CFR 488.308(a) & (b)(1)

Federal regulations require recertification surveys to be performed at each nursing facility no later than 15 months after the last day of the previous survey. Federal regulations also require the statewide average interval between surveys to be 12 months or less.

We reviewed recertification surveys for 13 of 128 nursing facilities. We found surveys for two (15%) nursing facilities were completed after the established 15-month recertification window.

Survey dates are tracked in the federal ASPEN system. Staff access the list of nursing facilities due for recertification using the department's PowerBI tool. This tool pulls nursing facility information, such as survey dates, directly from ASPEN. Management reported 12 (26%) survey staff vacancies during the audit period which significantly contributed to the untimely surveys.

Failure to perform timely recertification surveys may result in nursing facilities operating in violation of federal regulations, putting residents of the facilities at greater risk of inappropriate care or harm.

Despite the noncompliance described above, our testing sample complied with the federal 12-month statewide average interval requirement.

**We recommend** department management ensure recertification surveys are performed timely.



***Strengthen Medicaid fraud hotline reporting mechanisms***

<b>Federal Awarding Agency:</b>	U.S. Department of Health and Human Services
<b>Assistance Listing Number and Name:</b>	93.777 and 93.778 Medicaid Cluster
<b>Federal Award Numbers and Years:</b>	2305OR5MAP, 2023; 2305OR5ADM, 2023; 2405OR5MAP, 2024; 2405OR05ADM, 2024
<b>Compliance Requirement(s):</b>	Special Tests and Provisions - Medicaid Fraud Control Unit
<b>Type of Finding:</b>	Significant Deficiency; Noncompliance
<b>Prior Year Finding:</b>	N/A
<b>Questioned Costs:</b>	N/A

Criteria: 42 CFR 455.13(a); 42 CFR 455.14; 2 CFR 200.514 (c)(4)

The state is required to have a method and criteria for identifying suspected fraud. For all suspected fraud reported the state must complete a preliminary investigation to determine whether there is sufficient basis to warrant a full investigation. The state is also required to maintain internal controls effective in preventing and/ or detecting noncompliance.

To ensure adequate compliance with these requirements, the state uses a publicly available hotline portal to collect suspected fraud details. The Department of Human Services (department) manages the state's online hotline portal and phone line. The department works collaboratively with the Oregon Health Authority (authority) and Department of Justice (DOJ) to complete fraud investigations and referrals within their individual jurisdictions as required by standards. Referrals from the online hotline portal are extracted and then reviewed and tracked by the individual agency with appropriate jurisdiction.

During inquiries and testing of the online hotline portal and phone line we noted the following:

- The phone line recording provided inaccurate directions on how and where to report Medicaid fraud. The phone line instructions were not updated after changes to the department's website, creating barriers to reporting.
- The online hotline portal instructions and term definitions were vague, and not all fields were available. This could lead to a higher number of cases being closed for insufficient information.
- The online hotline portal does not contain any case tracking details. As such the online hotline portal does not support any reporting to assist the department in ensuring all cases have had preliminary investigations. Without tracking details, we were unable to perform testing procedures over preliminary investigations.

Per department management, the department has operated the hotline phone line and online portal for many years and strives for continuous improvement. However, management has not established procedures to ensure current systems operate in a manner that allows the agencies to meet compliance standards.

**We recommend** department management ensure public access to provide fraud referrals is not limited and that a referral tracking mechanism is created to ensure all referrals are given preliminary investigations.



***Improve controls and compliance over long-term care facility audits***

<b>Federal Awarding Agency:</b>	U.S. Department of Health and Human Services
<b>Assistance Listing Number and Name:</b>	93.777 and 93.778 Medicaid Cluster
<b>Federal Award Numbers and Years:</b>	2305OR5MAP, 2023; 2305OR5ADM, 2023; 2405OR5MAP, 2024; 2405OR05ADM, 2024
<b>Compliance Requirement(s):</b>	Special Tests and Provisions – Inpatient Hospital and Long-Term Care Facility Audits
<b>Type of Finding:</b>	Significant Deficiency; Noncompliance
<b>Prior Year Finding:</b>	N/A
<b>Questioned Costs:</b>	N/A

Criteria: 42 CFR 435.10; OAR 411-070-0315; OAR 411-070-0359(s); 2 CFR 200.303(a)

The Oregon Medicaid state plan requires each long-term care facility to submit annual financial statements reporting actual costs to the Department of Human Services (department). Each statement is subject to a desk audit by the department. Procedures performed by the department include, but are not limited to, verifying administrator payroll costs do not exceed the maximum amount and legal costs are only related to Medicaid resident services.

We selected a random sample of 11 out of 107 long-term care facilities. We identified 9 facilities where we were unable to determine if the administrator compensation for the year was greater than the maximum allowable compensation. Administrator paid time off hours were reported on a separate line with all other administrative staff paid time off, and were not factored into the calculation. The department's current template does not require these costs to be separated for the administrator. We also identified 2 facilities where immaterial legal costs were unsupported and not adjusted. Current guidance for unallowable costs does not clearly describe how immaterial differences should be addressed. Excess costs that exceed the maximum compensation limit or are unallowable may result in the facility's cost per resident per day being incorrectly calculated.

**We recommend** department management strengthen controls to ensure the long-term care facility's total administrator compensation is clearly identified and does not exceed the maximum allowed, and that unallowable costs are adjusted in line with applicable guidance.

***Improve documentation and controls over client eligibility***

**Federal Awarding Agency:** U.S. Department of Health and Human Services  
**Assistance Listing Number and Name:** 93.777 and 93.778 Medicaid Cluster  
**Federal Award Numbers and Years:** 2305OR5MAP, 2023; 2305OR5ADM, 2023;  
2405OR5MAP, 2024; 2405OR05ADM, 2024  
**Compliance Requirement(s):** Eligibility  
**Type of Finding:** Significant Deficiency; Noncompliance  
**Prior Year Finding:** 2022-054  
**Questioned Costs:** N/A

Criteria: 42 CFR 435.907(f)

Federal regulations require that certain conditions are met, including obtaining signed applications, for the Department of Human Services (department) and Oregon Health Authority (authority) to receive Medicaid funding for medical claims.

We randomly selected 62 clients and one authority service payment associated with each client from a statistically valid sample. We reviewed agency documentation to test compliance related to eligibility. During our testing, we noted one client did not have a signed application on file. However, because the client is an SSI recipient, we were able to determine the client was eligible and are not questioning any costs. This oversight occurred due to administrative error.

**We recommend** authority management obtain a signed application for this client and strengthen controls to ensure the required documentation is obtained and maintained.

***Implement control procedures around cost allocation system inputs***

**Federal Awarding Agency:** U.S. Department of Health and Human Services  
**Assistance Listing Number and Name:** 93.777 and 93.778 Medicaid Cluster  
**Federal Award Numbers and Years:** 2305OR5MAP, 2023; 2305OR5ADM, 2023;  
2405OR5MAP, 2024; 2405OR05ADM, 2024  
**Compliance Requirement(s):** Allowable Costs/Cost Principles  
**Type of Finding:** Significant Deficiency; Noncompliance  
**Prior Year Finding:** N/A  
**Questioned Costs:** \$32,522 (known)

Criteria: 2 CFR 200.400(e)

The Department of Human Services (department) administers separate federally approved cost allocation plans for both the department and the Oregon Health Authority. The plans outline the methods used to allocate the various cost pools to federal programs.

The department uses a series of processes for allocating shared services and pooled expenditures. We recalculated one month, January 2024, of shared services and pooled expenditures using tables from the

cost allocation system, and identified differences between the recalculation and the amounts recorded in the state accounting system for various grants. After inquiry, the department identified an error related to coding of payroll costs starting in November 2023, which continued through January 2024. Payroll coding corrections were made in January 2024, but did not correct the cost allocation as those types of documents are excluded from the process. The errors identified in the testing month resulted in questioned costs of \$32,522 for the Medicaid grant and immaterial allocations in approximately thirty other grants.

**We recommend** department management implement control procedures to verify the cost allocation system inputs are appropriately identified and processed.

### *Prior Year Findings*

In the prior fiscal years, we reported noncompliance and internal control findings in the Statewide Single Audit Report related to the Medicaid Cluster. For the fiscal year-ended June 30, 2023; see Secretary of State audit report number 2024-14 and for the fiscal year-ended June 30, 2022; see Secretary of State audit report number 2023-21.

During fiscal year 2024, the authority and department made progress on correcting various findings. The uncorrected findings will be reported in the Statewide Single Audit Report for the fiscal year-ended June 30, 2024 with the statuses listed below.

Prior Year Finding No.	Finding Title	Status
2022-054	Improve controls over payments for Medicaid clients	Partial
2023-022	Ensure compliance with federal Medicaid hospital audit requirements	Partial
2023-023	Improve documentation for provider eligibility determinations and revalidations	Partial

### *Response to Current Year Findings*

The audit findings and recommendations above, along with your responses, will be included in our Statewide Single Audit Report for the fiscal year ended June 30, 2024. Including your responses satisfies the federal requirement that management prepare a Corrective Action Plan covering all reported audit findings. Satisfying the federal requirement in this manner, however, can only be accomplished if the response to each finding includes the information specified by the federal requirement, and only if the responses are received in time to be included in the audit report. The following information is required for each response:

1. Your agreement or disagreement with the finding. If you do not agree with the [an] audit finding or believe corrective action is not required, include in your response an explanation and specific reasons for your position.
2. The corrective action planned for each audit finding.
3. The anticipated completion date.
4. The contact person(s) responsible for corrective action.

Please provide a response to Amy John, Audit Manager, by Friday, March 28, 2025 and provide Rob Hamilton, State Controller, a copy of your Corrective Action Plan.

The purpose of this communication is solely for the information and use of management and others within the organization to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this communication is not suitable for any other purpose.

We appreciate your staff's assistance and cooperation during this audit. Should you have any questions, please contact Katie Hull, Lead Auditor, or Amy John, Audit Manager, at [katie.hull@sos.oregon.gov](mailto:katie.hull@sos.oregon.gov) and [amy.john@sos.oregon.gov](mailto:amy.john@sos.oregon.gov).

Sincerely,

*Office of the Secretary of State, Audits Division*

cc: Kris Kautz, OHA Deputy Director  
David Baden, OHA Deputy Director of Programs and Policy  
Rochelle Layton, OHA Chief Financial Officer  
Rob Kodiriy, ODHS Chief Financial Officer  
Emma Sandoe, OHA Medicaid Director  
Vivian Levy, OHA Medicaid Deputy Director  
Nathan Singer, ODHS OEP Director  
Nakeshia Knight-Coyle, ODHS APD Director  
Erika Miller, ODHS, APD Deputy Director of Operations  
Jennifer Stallsworth, ODHS APD Chief of Staff  
Corissa Neufeldt, ODHS APD Deputy Director of Safety and Regulatory Oversight  
Jane-ellen Weidanz, ODHS APD Deputy Director of Policy  
Shawna McDermott, OHA Medicaid Services & Engagement  
Shawn Jacobsen, Controller  
Sarah Landis, Chief Audit Executive  
Berri Leslie, Director and Chief Operating Officer, Department of Administrative Services  
Rob Hamilton, State Controller, Department of Administrative Services

## APPENDIX A

<b>Compliance Requirement</b>	<b>General Summary of Audit Procedures Performed</b>
Activities Allowed or Unallowed	Determined whether federal awards were expended only for allowable activities.
Allowable Costs/Cost Principles	Determined whether charges to federal awards were for allowable costs and that indirect costs were appropriately allocated.
Eligibility	Determined whether only eligible individuals and organizations received assistance under federal programs, and amounts provided were calculated in accordance with program requirements.
Matching, Level of Effort, Earmarking	Determined whether the minimum amount or percentage of contributions or matching funds was provided, the specified service or expenditure levels were maintained, and the minimum or maximum limits for specified purposes or types of participants were met.
Reporting	Verified the department submitted financial and performance reports to the federal government in accordance with the grant agreement and that those financial reports were supported by the accounting records.
Special Tests and Provisions	Determined whether the department complied with the additional federal requirements identified in the OMB Compliance Supplement.