



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

North Dakota Department of Health and Human Services

Audit Report for the Two-Year Period Ended June 30, 2023

Client Code 325





WHAT WE LOOKED AT AND WHY

North Dakota state law requires that our team perform an audit once every two to four years. This included a review of financial transactions and determining that expenditures are correct. Our audit reports any errors, internal control weaknesses or potential violations of law identified in significant or high-risk functions of the agency. Our audit also reports the status of prior audit recommendations.

Our team evaluated the distribution of \$7.26 million of workforce retention grants to caregivers of Medicaid recipients for home and community-based services. These services allow individuals to stay in their own home or community rather than in institutions or other isolated settings. Our audit aimed to ensure these grants were distributed accurately, received by eligible caregivers, and achieved workforce retention to continue providing services.

Our team also evaluated procedures to safeguard controlled substances at the State Hospital to prevent diversion. Controlled substances are medications with a higher likelihood of dependence when abused.

Workforce Retention Grants Not Monitored



The achievement of workforce retention was not measured.

Read more on page 6

Internal Controls May Not Safeguard Controlled Substances



Several issues were identified with controls for safeguarding controlled substances at the North Dakota State Hospital.

Read more on page 10

Children in Suspected Abuse Situations Not Contacted Timely



Children in suspected abuse situations were contacted outside the required timeframes.

Read more on page 15

TABLE OF CONTENTS

INTRODUCTION

Terms Used in Report 3

AUDIT RESULTS

Workforce Retention Grants Not Monitored 6

Conclusion and Background 6

Internal Controls May Not Safeguard Controlled Substances 9

Conclusion and Background 9

Children in Suspected Abuse Situations Not Contacted Timely. . . 13

Conclusion and Background 13

AUDIT PROCEDURES

Primary Objective 15

Controlled Substances Objective 24

Workforce Retention Grants Objective 27

Authority and Standards 28

FINANCIALS

Revenues and Expenditures 29

Appropriations 33

STATUS OF PRIOR RECOMMENDATIONS

Prior Recommendations 35



HAVE QUESTIONS? ASK US.

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Introduction

Department of Health and Human Services

July 24, 2024

We are pleased to submit this audit of the Department of Health and Human Services for the biennium ended June 30, 2023. This audit resulted from the statutory responsibility of the State Auditor to audit or review each state agency once every two to four years. The same statute gives the State Auditor the responsibility to determine the contents of these audits.

The primary consideration in determining the contents of these audits is to produce informative audits to improve government. Statutory audit requirements are an important part of these audits and are addressed by our standard audit objective. Whenever possible, additional audit objectives are included to increase the responsiveness and effectiveness of state government.

Allison Bader was the audit manager. Inquiries or comments relating to this audit may be directed to the audit manager by calling (701) 328-2241. We wish to express our appreciation to the Department of Health and Human Services staff for the courtesy, cooperation, and assistance they provided to us during this audit.

Respectfully submitted,

/S/

JOSHUA C. GALLION
NORTH DAKOTA STATE AUDITOR

TERMS USED IN REPORT

Appropriation: An amount authorized by the North Dakota Legislative Assembly to be spent for a specific purpose.

ConnectND: The accounting system for North Dakota.

Controlled Substance Act: Places all substances that were in some manner regulated under existing federal law into one of five schedules. This placement is based on the substance's medical use, potential for abuse, and safety or dependence liability.

Controlled Substance (CS): Controlled substances are medications that can cause physical and mental dependence. There are restrictions on how they can be filled and refilled. Controlled substances are regulated and classified by the Drug Enforcement Administration (DEA). Regulations are based on how likely medications are for abuse and to cause dependence.

Dynamics: Microsoft application used to maintain data for the Substance Use Disorder Voucher Program.

Emergency Commission: Group of elected officials that have the authority to transfer or expend money appropriated by the North Dakota Legislative Assembly. Additional information can be found in N.D.C.C. Chapter 54-16.

Internal Control: Policies and procedures that ensure reliable financial reporting, safeguard assets, promote accountability and efficiency, and prevent fraud.

MMIS: Medicaid Management Information System used for processing medical related claims including Medicaid.

Noncompliance: Failure to act in accordance with a wish or command.

North Dakota Century Code (N.D.C.C.): Collection of all the statutes passed by the North Dakota Legislative Assembly.

Performance Audit: Engagements that provide objective analysis, findings, and conclusions to assist management and those charged with governance and oversight to improve program performance and operations, reduce costs, facilitate decision making, and contribute to public accountability.

Pyxis: Automated dispensing system used at the State Hospital for use after regular pharmacy staff hours. Pyxis units can be equipped with features for securing and managing controlled substances, including controlled security access, automated inventory management and disposal controls as well as automated audit trails to document user activity.

Qualified Service Provider (QSP): Qualified Service Providers are individuals that provide services to clients who receive services funded by North Dakota Health and Human services.



Rx Connect: Pharmacy Inventory Management System used by the State Hospital.

Session Laws: Published after each regular and special legislative session and contain the laws enacted during that session.

SUD Voucher: Funding issued by the department to a licensed substance abuse treatment program, excluding human service centers and the State Hospital, for the purpose of providing eligible individuals with substance use disorder treatment and recovery services.

Veridian: North Dakota's designated Medicaid intermediary.

Controlled Substances at the State Hospital

Audit Results

Workforce Retention Grant Program

OBJECTIVE

We evaluated the workforce retention grant program for Home and Community-Based Services (HCBS) to determine:

- Were grants awarded according to the DHHS eligibility and payment policies?
- Did employers pass through all dollars received from the state to the awarded employees?
- Did the grant program measure performance in achieving workforce retention?

CONCLUSION

- Workforce retention incentives were paid to non-eligible employees of HCBS agency providers. For all non-agency HCBS caregivers, we found that eligibility determination and payment distribution agreed with DHHS program policy.
- Workforce retention incentive dollars requested by HCBS agencies were not fully passed through to the awarded HCBS agency employees.
- The grant program did not measure performance in achieving workforce retention. DHHS did not establish workforce retention expectations, goals, or a benchmark for the grant program.

See Finding 2023-01.

OBJECTIVE

Are controlled substances at the State Hospital properly safeguarded according to policies and state law?

CONCLUSION

Controlled substances were not properly safeguarded according to policies and state law. The weaknesses are included in the Finding 2023-02 in this report. Our team also reviewed the following areas and found no errors:

- Drug Enforcement Agency forms were filled out and matched inventory records;
- Controlled substance counts were completed and were accurate;
- Perpetual inventory matched to physical count sheets;
- Biennial inventory was completed;
- Dispensed controlled substances matched to patient orders.

PRIMARY OBJECTIVE

Are there any errors, internal control weaknesses, or potential violations of law for significant or high-risk functions of the agency?

CONCLUSION

Other than the findings identified in this report, no significant errors, internal control weaknesses, or potential violations of law were identified. See Finding 2023-03.

Workforce Retention Grants Not Monitored

WHAT HAPPENED

The Developmental Disabilities Division of DHHS administered a program called the Workforce Retention Program. This program was rolled out in March 2022, as part of the American Rescue Plan Act (ARPA). DHHS received savings in state dollars from this Act to be used for certain expenses. A total of \$7.26 million of these state dollars were used towards workforce retention for caregivers across the state that provide Home and Community Based Services (HCBS). HCBS allow Medicaid beneficiaries to receive services in their own home or community rather than in institutions or other isolated settings. These services include:

- Homemaker services – laundry, meal prep, house cleaning.
- Personal assistant services – bathing assistance, dressing, exercises.
- Community services – transportation assistance, home-delivered meals.
- Care coordination services - money management, medication administration, support to promote community inclusion and independence over environment, resources, activities, and self-care.

BACKGROUND

DHHS distributed these funds in the form of workforce retention grants to individuals who provide HCBS care. Each grant was up to \$2,100 per person. To receive a retention grant, individuals should have met the following criteria:

Employees of agencies must work no less than 25% of their paid time providing direct care to an individual in an

HCBS program. Additionally, they must work no less than 51% of their paid time in a non-institutional setting.

Non-agency direct caregivers who are either actively enrolled in a verification system (called Veridian) which verifies Medicaid eligibility OR be an active Medicaid enrolled provider and provide services to HCBS clients.

Across the state, the number (during the audit period) of total providers who benefitted from the workforce retention grants included:

- Agencies: 3,758 individuals from 59 different agencies.
- Individuals: Self-directed 417.
- Individuals: Quality service providers 415.



A total of **\$7.26 million** of these **state dollars** were used toward workforce retention for caregivers **across the state.**

We identified the following weaknesses in the administration of grants and measurement of program performance:

Ineligible HCBS Agency Employees and Agencies Retained Funding

DHHS did not have sufficient data for our team to determine whether employees receiving grant funding were eligible for the program and that none of the grant funds were kept by the agency. (All of the money needed to be given to employees, the agency could not keep any of those funds.) We developed a confirmation that was sent out to 10 of the 59 agencies. An example of the confirmation can be found on page 42. Each confirmation included the

total grant amount that was paid to the agency and the employees that were selected for testing for the agency. Each agency had to fill out the following information:

- Breakout of how total funds were spent by category of direct caregiver, and administrative personnel.
- Employment dates.
- Percent of time spent on direct care.
- Percent of time in a non-institutional setting.

All of the agencies returned the completed confirmation forms for the audit.

Agencies Retaining Funding for Administrative Purposes

Based on the results of the confirmation forms, two of the 10 agencies did not pass through all funding to employees as required by DHHS program guidance. A total of \$7,130 was given to administrative or other employees instead of employees who met eligibility requirements. In audit terms, “projecting against the population” means using the results from a sample to estimate the total potential errors in the entire group. The potential ineligible payments total \$20,434 when projected against the population.

Ineligible Agency Employees

We selected 10 employees from six agencies that received over \$200,000 and five employees from the four agencies that received less than \$200,000 (80 total employees). Based on the results of the confirmation forms, we found 18 of the employees tested did not work more than 51% of their time in a non-institutional setting as required, but still received a grant. One of these employees also received more than the \$2,100 maximum set by DHHS. The total amount of workforce incentive grants given to ineligible employees totaled \$26,342. The potential ineligible payments total \$409,783 when projected against the population.

No Measurement of Program Goal

The purpose of the Workforce Retention Incentive program was to stabilize and strengthen the network of

direct caregivers who provide HCBS care. (<https://bit.ly/MedicaidHCBS>) Standards for internal control in the federal government identify performance evaluation control activities to compare actual performance to planned or expected results. (GAO-14-704G, para. 10.03).

DHHS did not identify any metrics to measure whether the program achieved the intended goal. The grant program was designed as a bonus that was provided after an employee completed work for a specific quarter. There were no requirements to continue providing HCBS care after receipt of the funds. Grant recipients and agencies were not required to submit employment dates to help measure the success of this program.

The DHHS hired and paid a third-party consultant \$177,925 for program coordination, reporting, and evaluation including determining whether this program achieved program goals. The consultant surveyed the agencies that received funding through this program but the results were limited. Up to the point of the audit, DHHS has not used the survey results or measured whether the program was effective.

Our team reviewed the information received through our confirmation forms and found that 32% of eligible agency employees had ended their employment at the time of this audit. Without clear goals or performance metrics established, we were not able to determine whether DHHS achieved the goal of the program.

RECOMMENDATION

We recommend DHHS identify whether there were other ineligible payments, and recoup funds for payments made to ineligible caregivers identified in this audit and through the Department’s additional procedures.

We recommend DHHS develop ways to measure whether programs achieve the intended purpose.

DEPARTMENT OF HEALTH AND HUMAN SERVICES RESPONSE

The Department of Health and Human Services (HHS) agrees with the recommendation. HHS used Section 9817 funds from the American Rescue Plan Act to pilot a program supporting recruitment and retention of the direct care workforce in HCBS. At the time of the audit, the program was ongoing, and a post-implementation evaluation had not yet been completed. HHS will use gathered information to assess the program's efficacy and summarize lessons learned. HHS will follow its existing processes to recoup any funds not used according to program guidance, including those identified in this audit.

Opportunities to Improve Safeguarding Controlled Substances at the State Hospital

WHAT HAPPENED

Our team found several issues with controls for safeguarding controlled substances at the North Dakota State Hospital. We did not identify any diversion of controlled substances during the audit period. However, the weaknesses in controls for safeguarding these medications increase the risk of diversion to occur.

BACKGROUND

One way to classify medications is by controlled substances or non-controlled substances. Controlled substances are divided into five “schedules”. A “Schedule 1” substance would be the most addictive, and a “Schedule 5” substance would be the least addictive. An updated and complete list of the schedules is published annually in Title 21 Code of Federal Regulations. North Dakota state law (N.D.C.C. 19-03.1) identifies controlled substances. Substances are placed in their respective schedules based on whether they have a currently accepted medical treatment in the United States, their relative abuse potential, and the likelihood of causing dependence when abused. Examples of controlled substances are medications such as Xanax and Ativan which are commonly prescribed to manage acute symptoms of anxiety and panic disorders.

Controlled substances that are not monitored are at a greater risk of diversion. Diversion means taking medication from a patient for yourself or others for personal use. Common methods for diverting controlled substances include:

- Stealing syringes or vials.
- Under-dosing patients.

- Replacing controlled substances with another product.
- Taking medications from patients that are given on an as-needed basis.
- Pulling duplicate doses.
- Failing to dispose of or document waste of medications.

The North Dakota State Hospital provides short-term acute inpatient psychiatric and substance abuse treatment, intermediate psycho-social rehabilitation services, forensic services, and safety net services for adults. The hospital also provides residential addiction treatment services for adult male and female clients referred to the Tompkins Rehabilitation Center. There was an average daily census of 121 residential and inpatient patients per day during our audit period. Because of the nature of the illnesses treated and services provided, the State Hospital keeps various controlled substances on hand to meet the patient’s treatment needs.



We found **several issues** with controls for safeguarding **controlled substances** at the North Dakota State Hospital.

Our team reviewed the pharmacy practices of the State Hospital and discovered the following issues with controlled substances:

Pharmacy Walk-Throughs – Issues Not Addressed

North Dakota Administrative Code (N.D.A.C. 61-07-01-13) requires a monthly walk-through by the pharmacist or qualified designee that reviews safeguards over the medication inventory and documentation of the findings. These walk-throughs look to identify weaknesses in areas that could increase the risk of diversion occurring such as medications being stored securely, access to keys to open secure storage, and proper logging of controlled substances.

We reviewed all walk-throughs completed during our audit period and found the following:

- Nine out of 24 months had an unlocked controlled substance drawer in at least one unit.
- Five out of 24 months had a controlled substance audit that was not reconciled to the controlled substance record book. Most of these were because of controlled substances being administered and it was not documented timely.
- Three out of 24 months had medication cart keys not being secured. Keys are required to be kept with the person responsible for administering medications for the shift.

These areas above occurred in multiple months without correction. We also found similar issues in our on-site walk-through found in the “Controlled Substances Not Secured” portion of the report. Repeated issues with safeguards of controlled substances that go uncorrected increase the risk of diversion.

Controlled Substances Not Secured

We performed an on-site walk-through to determine whether controlled substances were secured properly. We looked for locks in place on the pharmacy door, expired medications in the medicine cabinet, controlled substance cabinet in the pharmacy, and all nursing units that were in use. We found the following weaknesses:

- Two nursing units kept the keys to the controlled substances in an unlocked drawer.
- One nursing unit had a sticky note with the lock combination to the controlled substance drawer on the outside of the cart.
- One controlled substance count book had already been signed before doing the physical count with another nurse.

These weaknesses allow increased access to controlled substances which increases the risk of diversion.

Controlled Substance Waste

A controlled substance medication tablet may need to be halved and given to a patient. The Controlled Medications Policy requires all unused or refused medications to be properly disposed of (called wasted in medical terms) if their container bubble has already been broken. This would require the remaining half tablets to follow proper waste procedures. Additional policies require all wasted controlled substances to be placed in a locked tamper-proof container. This must be documented in the logbook and have two signatures from qualified nursing or pharmacy staff. (Pharmacy and Nursing Procedures for Controlled Substances Storage and Handling section 4 and 4.3). This prevents the medication from being kept for personal use or financial gain.

We identified 961 instances where the provider order allowed the team to identify that waste of controlled substances should have occurred. We tested 180 of these to determine whether the substance was properly wasted and the logbook contained dual signatures. We found 20 (11.1%) instances where a half tablet was administered, and half was wasted but there were no dual signatures in the logbook. In another 13 (7.2%) instances, a half tablet was administered and the remaining half was kept to be administered later rather than being wasted. These errors in waste procedures were for Tramadol, Ativan, and Vimpat.

Not Tracking Controlled Substances

State Hospital Policy requires counts of controlled substances to occur twice a day and counts to be signed off by two nurses. The purpose is to maintain accurate counts and identify any missing controlled substances. These procedures assist in reducing the risk of diversion.

We randomly selected 40 calendar days in the two-year period to test controlled substance counts. Counts occur at the end of each shift for each of the 10 units in the State Hospital every day. We requested the count sheets from a unit for each of the 40 days selected. Each count sheet

consists of multiple lines that require dual signatures. We checked (called tested in audit terms) each line on the sheet to make sure there were dual signatures. We found that 21 of the 1,344 (1.5%) lines did not have dual signatures. These errors included having the same signature on both lines and missing a signature.

Automated Medication Dispensing System Allowed Terminated Employees to Access

The State Hospital uses a medication dispensing system called Pyxis that dispenses medications to medical professionals for administration of drugs after regular pharmacy hours. This medication dispensing machine contains controlled substances along with other prescription medications.

We looked at the list of 124 active users for the system and compared that to active employees recorded in the State's payroll system. We found 11 individuals listed as active employees in the Pyxis system who had terminated employment. This shows that Pyxis access is not being reviewed. We did verify that none of the login credentials for these individuals accessed Pyxis after termination.

All of the weaknesses identified indicate a breakdown of internal controls. A proper internal control framework is included in the Green Book. (GAO-14-704G para. 10.03, 17.01, Appendix I). North Dakota Board of Pharmacy, state law, and State Hospital policies require handling of controlled substances in a manner to deter diversion. (N.D.C.C. 19-03.1, N.D.A.C. 61-02).

RECOMMENDATION

We recommend the State Hospital strengthen internal controls to safeguard control substances by ensuring:

- Responses to monthly walk-through inspections to prevent and reduce incidents are documented and communicated to personnel at least quarterly.
- Medication carts are properly locked, and keys and codes are safeguarded.
- Controlled substances are counted between shift changes with the signatures of two authorized nursing and/or pharmacy staff.
- Waste of controlled substances is witnessed with signatures by two nursing and/or pharmacy staff.
- Receipt of controlled substances on the Unit Control Drug Sheet with signatures of two nursing and/or pharmacy staff.
- Removal of access to terminated employees from the Pyxis system.

DEPARTMENT OF HEALTH AND HUMAN SERVICES RESPONSE

The Department of Human Services (HHS) agrees with the recommendation. The North Dakota State Hospital is implementing Pyxis Automated Dispensing Cabinets (ADCs) for medication rooms to enhance security and oversight of controlled substances. Contracts are expected by July 2024, with full implementation by the end of 2024. Medication rooms remained locked throughout the audit period, and a daily checklist was instituted in November 2023 to ensure compliance. A Performance Improvement Initiative was started in January 2024 to address dual signature compliance, with a current rate of 99%. The Pyxis ADCs will further improve security by eliminating the need for manual counts at shift changes. The use of half tablets has

been eliminated, reducing wastage by 85%. The hospital also implemented procedures to ensure timely removal of access for departing staff, with quarterly audits showing no active users without current employment.

Children in Suspected Abuse Situations Not Being Contacted Timely

WHAT HAPPENED

The Department of Health and Human Services (DHHS) is not making face-to-face contact with suspected victims of child abuse or neglect within the required timeframes. The Department is unable to effectively monitor face-to-face contact due to incorrect contact dates being entered in the tracking system known as FRAME. These errors could prevent DHHS from providing services to protect abused and neglected children and protect them from further harm which is the purpose of Child Protective Services. This is a finding that was first discovered in the 2014-2015 audit and is continuing to occur.

BACKGROUND

DHHS Policy (640-01-10-10-01) requires face-to-face contact to be made with suspected victims of child abuse or neglect within 24 hours to 14 days depending on the severity of the child abuse report. This policy is consistent with policies and national averages published by the Children's Bureau of the U.S. Department of Health and Human Services. By state law, county social services offices were organized into human service zones (HSZ) within DHHS. Face-to-face contact is the responsibility of HSZ social workers. This contact information is entered into the DHHS tracking system (FRAME) by HSZ social workers.

During the audit, we tested 30 of the 6,440 assessments that appeared to have face-to-face contact that exceeded the required time frames in FRAME. The 30 assessments were made up of 10 assessments from each category that appeared to have the longest delay in face-to-face contact. HSZ social workers use case logs to track child abuse and neglect allegations and related contact dates. These case logs were used to verify the contact dates with suspected victims were accurate within FRAME. Our audit found that 12

of the 30 assessments had incorrect contact dates within FRAME. The dates found within the case logs were used to test whether contact was made within the required time frames.



These errors could prevent DHHS from providing services to **protect abused and neglected children** and protect them from **further harm**.

Our test found that 25 of the 30 assessments (83% of cases) did not have face-to-face contact within the required time frames. These errors occurred in all types of cases including those that are classified as the most severe. Because of the data entry errors and errors in timely contact, it was determined unnecessary to test any additional assessments.

The errors in recording contact dates in the FRAME tracking system prevent DHHS from monitoring all assessments to ensure timely contact is made. Proper internal controls require management to establish monitoring procedures, evaluate the results, and fix deficiencies timely. (Green Book, GAO-14-704G para 13.05, 16.01, 17.01).

RECOMMENDATION

We recommend the Department of Health and Human Services ensure face-to-face contact dates are entered into the Department's tracking system (FRAME) and to make sure those dates are accurate and monitored.

We recommend the Department of Health and Human Services ensure timely face-to-face contact with suspected victims of child abuse or neglect.

DEPARTMENT OF HEALTH AND HUMAN SERVICES RESPONSE

HHS agrees with the finding that data related to face-to-face visits is not entered timely or consistently. While improvements have been made, North Dakota has not yet achieved compliance with child protective services policies. HHS has adopted measures to define Standards of Administration for Human Service Zones, including a goal for 90% of face-to-face contacts within the specified time frames (A = 24 hours, B = 72 hours, C = 14 days), per NDCC 50-01.1-08. HHS provides Human Service Zones with real-time data and quarterly compliance snapshots, along with ongoing coaching and training to improve timeliness and data entry.

Audit Procedures

Primary Objective

ABOUT THE AGENCY

The Department of Human Services and the Department of Health existed separately for many years. House Bill 1247 from the 2021 legislative session merged these two agencies into the current Department of Health and Human Services on September 1, 2022. Fiscal operations were not combined until the fiscal year 2024. The current audit presents revenues, expenditures, and appropriations separately.

INTERNAL CONTROL

We obtained an understanding of internal control through inquiries, observations, and inspection of documentation and electronic data records. We planned our audit work to assess the design, implementation, and operating effectiveness of those internal controls that were significant to our audit objectives.

The specific internal control testing completed for this audit objective is identified below:

- Segregated preparation and approval of expenditures are tested statewide in the annual audit of the State of North Dakota Annual Comprehensive Financial Report.
- Inspected the built-in formulas to determine the formula components and grant amounts within spreadsheets used in the ambulance service operation funding distribution were working properly and producing accurate amounts.
- Selected random and judgmental samples of expenditures and inspected training records to determine whether the purchasing employee had completed the proper level of procurement training.
- Selected random and judgmental samples of expenditures

for contracts in the Program Reporting System (PRS) for proper approval by the program administrator, division director, and accounting.

- Selected a random and judgmental sample of performance bonuses and ensured the applicable division director approved the bonus and completed the Request for Employee Change (SFN30) form.
- Selected a random sample of licensed skilled nursing facilities that receive medical assistance payments from DHHS and compared the case-mix weight in the nursing facility rate calculation template for each group used to calculate the provider specific rates to the case-mix weights outlined in N.D.A.C.
- Compared nursing facilities listed in the field audit tracking spreadsheet to the listing of licensed skilled nursing facilities to ensure the spreadsheet was complete.
- Selected a random sample of field audits of 2021 and 2022 cost reports to ensure the accuracy of the tracking spreadsheet and determined that field audits were performed on each facility at least once every six years.
- Selected a random sample of licensed skilled nursing facilities that receive medical assistance payments from DHHS and ensured calculations and formulas in the nursing rate collection template workbooks were proper.
- Selected a random sample of applications for the substance use disorder voucher program and ensured that the applicant's annual income was verified with other income verification systems/programs at DHHS if verification was needed.
- Conducted a physical inventory inspection and count of COVID-19 vaccine on hand at the state warehouse and reconciled against the ICAM state warehouse inventory tracking system for both locations stored (fridge, freezer, or ultra-cold) and total count of the vaccine on hand.
- Inspected alarm notifications were generated when the

temperature storage units went out of range.

There were no significant deficiencies identified.

SCOPE

The Department of Health and Human Services has its central office in the Capitol, eight regional human service centers, eight regional child support offices, the Life Skills and Transition Center in Grafton, and the State Hospital in Jamestown.

Financial transactions through ConnectND and Human Capital Management (HCM) for all locations were included in the audit scope.

Testing completed during the audit covered the audit period of July 1, 2021, through June 30, 2023, except in the areas noted below:

- The SUD Voucher Program included all invoices and program authorizations in Dynamics from July 2021 through May 2023.
- The Child Care Licensing system implemented a new data system in December 2022. Based on this, testing related to the prior finding was completed from December 2022 through June 2023, and childcare correction orders were issued during this time frame.
- MMIS data related to durable medical equipment (DME) was obtained from August 2022 through May 2023 and was used for testing.
- COVID-19 vaccine storage and handling were reviewed from July 2021 through May 2023.

The timeframes of the data obtained for the above areas are considered sufficient and comply with generally accepted auditing standards and provide a reasonable basis for our findings and conclusions based on our audit objectives.

METHODOLOGY

The specific methodology completed for this audit objective is identified below:

- Used non-statistical random sampling, and the results were projected to the population where appropriate. Where applicable, populations were stratified for efficiency and to ensure the population was adequately represented in the samples.
- Interviewed appropriate agency personnel.
- Observed the Department of Health and Human Services' processes and procedures.
- Inspected documentary evidence.
- Queried the ConnectND (PeopleSoft) system for data analysis. Significant evidence was obtained from ConnectND.

EXPENDITURES

- Selected a judgmental and random sample of expenditures to ensure goods and services were properly procured. (N.D.C.C. 54-44.4, N.D.C.C. 48-01.2, N.D.A.C. Article 4-12, OMB Procurement Manual guidelines).
- Analyzed and selected a high-risk and random sample of expenditures, including purchase cards, to test the accuracy of recorded payments in the state's accounting system related to appropriation class, funds and accounts, and, reasonableness of purchase. (N.D.C.C. 54-44.1-09, N.D.C.C.44-08-05).
- Analyzed and tested a random sample of expenditures from the Program Reporting System (PRS) to test the accuracy of recorded payments in the state's accounting system related to appropriation class, funds and accounts and reasonableness of purchase. (N.D.C.C. 54-44.1-09, N.D.C.C. 44-08-05).
- Analyzed and tested high-risk general ledger correcting entries and determined entries were properly coded and supported. (N.D.C.C. 54-16-03).

APPROPRIATION LIMITS

- Analyzed and tested expenditures to determine the Department of Health and Human Services did not expend more than appropriated. (N.D.C.C. 54-16-03).
 - 2021 Session laws House Bill 1012, Section 1.
 - 2021 Session Laws Senate Bill 2004, Section 1.
- Analyzed accounts charged to each appropriation class to determine that expenditures were not charged to an inappropriate class to circumvent appropriation spending authority. (N.D.C.C. 54-16-03).
- Reviewed non-appropriated fund activity to ensure the Department of Health and Human Services had legislative approval for non-appropriated expenditures. (N.D.C.C. 54-44.1-09).
- Tested compliance with the documented intent of appropriation adjustments, including specific session laws with related emergency measure sections authorized by the Emergency Commission. (N.D.C.C. 54-16-06, N.D.C.C. 54-10-01.1).

APPROPRIATION COMPLIANCE WITH INTENT - PUBLIC HEALTH DIVISION

- Analyzed and tested expenditures to determine that \$2,196,681 of federal state and local fiscal recovery funds was used for a public health laboratory capital project. (2021 Special Session Laws Senate Bill 2345 Section 1 Subsection 7).
- Analyzed and tested expenditures to determine that \$275,000 of operating funds was used for vital records system technology updates. (2021 Session Laws Senate Bill 2004 Section 2).
- Determined that matching funds were not received for the statewide health strategies initiative; therefore the \$1.5 million from the community health trust fund was not used. (2021 Session Laws Senate Bill 2004 Section 2).
- Analyzed and tested expenditures to determine that

\$2,883,205 of the \$4,747,045 of general funds was used for COVID-19 response. None of the \$4,515,296 of federal or community health trust funds were spent. (2021 Session Laws Senate Bill 2004 Section 2, Section 6, and Section 14).

- Analyzed and tested expenditures to determine that \$490,000 of the \$781,231 of general funds was used for forensic examiner upgrades. In addition, determined that none of the \$128,769 of federal funds was used. (2021 Session Laws Senate Bill 2004 Section 2).
- Analyzed expenditures and reviewed the ambulance service operation funding distribution process. Determined that the data used in calculations in the distribution agreed to the grantee-submitted supporting documentation and that the grantee did not receive more than the total calculated grant amount. Also, determined that \$1,125,000 from the insurance tax distribution fund and \$6,518,072 from the general fund were used for these distributions. (2021 Session Laws Senate Bill 2004 Section 5 and House Bill 1493 Section 3).
- Analyzed and tested expenditures to determine that \$13,694,033 of the \$20,837,620 of community health trust fund appropriation was spent on various programs outlined in the session law. (2021 Session laws Senate Bill 2004 Section 6).

APPROPRIATIONS COMPLIANCE WITH INTENT - DIVISIONS OTHER THAN PUBLIC HEALTH

- Analyzed and tested expenditures to ensure \$4.4 million of federal coronavirus relief funds was used for the purpose of defraying payroll expenses incurred from July through December 2021. Also verified that there was at least this amount of remaining appropriation within the general fund at the end of the biennium that was replaced with these federal funds. (2021 Special Session Laws House Bill 1505 Section 10).
- Analyzed unexpended appropriations and determined that more than \$79.6 million of federal funds that were appropriated for federal medical assistance percentage

- adjustments were remaining at the end of the biennium based on unexpended appropriation amounts. (2021 Special Session Laws House Bill 1506 Section 5). House Bill 1012, section 8 authorizes the transfer or appropriation authority between appropriation class as requested by the Department of Human Services. No further testing was performed.
- Analyzed and tested expenditures to ensure \$98,027 of the \$386,690 of federal funds was used for the lifespan respite care program. (2021 Special Session Laws House Bill 1506 Section 7).
 - Analyzed and tested expenditures to ensure \$9,717 of the \$1,936,350 of federal funds was used for the vulnerable adult protection services program. (2021 Special Session Laws House Bill Section 8).
 - Analyzed and tested expenditures to ensure \$234,680 of the \$239,558 of federal funds was used for a SNAP verification database. (2021 Special Session Laws House Bill 1506 Section 9).
 - Analyzed and tested expenditures to ensure \$15,074 of the \$1,168,347 of federal funds was used for the children and family services transition program. (2021 Special Session Laws House Bill 1506 Section 10).
 - Analyzed and tested expenditures to ensure the \$200,000 of federal funds was used for defraying expenses at the State Hospital. (2021 Special Session Laws House Bill 1506 Section 12).
 - Analyzed and tested expenditures to ensure \$1,772,073 of the \$5 million of federal funds was used for the Money Follows the Person capacity program. (2021 Special Session Laws House Bill 1506 Section 13).
 - Analyzed and tested expenditures to ensure \$9,418,268 of the \$11.3 million of special funds was used for the Free Through Recovery program. (2021 Special Session Laws House Bill 1506 Section 15 and Senate Bill 2015 Section 1).
 - Analyzed and tested expenditures to ensure \$906,451 of the \$2.5 million of state and local fiscal recovery funds was used for providing financial assistance to developmental disabilities services providers to provide retention bonuses for direct services professionals servicing clients with intellectual or developmental disabilities. (2021 Special Session Laws Senate Bill 2345 Section 1 Subsection 27).
 - Analyzed and tested expenditures to ensure \$24,999,658 of the \$25.35 million of state and local fiscal recovery funds was used for financial assistance to long-term care facilities and the State Hospital. (2021 Special Session Laws Senate Bill 2345 Section 1 Subsection 27).
 - Analyzed and tested expenditures to ensure \$20,799,741 of the \$20.8 million was used for nursing facilities.
 - Analyzed and tested expenditures to ensure \$2,949,971 of the \$2.95 million was used for basic care facilities.
 - Analyzed and tested expenditures to ensure \$1,249,946 of \$1.25 million was used for assisted living facilities.
 - Determined that the \$350,000 for nursing staff retention payments at the State Hospital was not used.
 - Analyzed and tested expenditures to ensure \$4,096,874 of the \$29 million of state and local fiscal recovery funds was used for projects, financial assistance, grants, and services. (2021 Special Session Laws Senate Bill 2345 Section 1 Subsection 29).
 - Analyzed and tested expenditures to ensure \$95,378 of \$5 million was used for Medicaid eligibility system upgrades.
 - Analyzed and tested expenditures to ensure \$1,505 of \$17 million was used for childcare services.
 - Analyzed and tested expenditures to ensure \$3,999,991 of \$4 million was used to provide community-based behavioral health services.
 - Determined that the \$3 million for substance use disorder treatment voucher system grants was not used.

- Analyzed and tested expenditures to ensure the \$1.5 million of state and local fiscal recovery funds was used for alternative-to-abortion services (2021 Special Session Laws Senate Bill 2345 Section 1 Subsection 30).
 - Analyzed and tested expenditures to ensure \$4,441,844 of the \$67,641,747 of federal and general funds was used for technology projects. (2021 Session Laws House Bill 1012 Section 2).
 - Analyzed and tested expenditures to ensure the \$724,000 of general funds was used for capital projects at the Southeast Human Service Center. (2021 Session Laws House Bill 1012 Section 2).
 - Analyzed and tested expenditures to ensure the \$125,000 of general funds was used for developmental disabilities provider stabilization grants. (2021 Session Laws House Bill 1012 Section 2).
 - Determined that \$3,348,000 in general funds and \$3,852,000 in federal funds were used for nursing facility payments. (2021 Session Laws House Bill 1012 Section 2).
 - Analyzed and tested expenditures to ensure \$249,656 of the \$281,715 of special funds were used to provide a grant to the task force on the prevention of sexual abuse of children for staff and programming materials focused on primary prevention activities. (2021 Session Laws House Bill 1012 Section 4).
 - Analyzed expenditures and ensured that any general fund savings that resulted from an increased federal medical assistance percentage were unspent. (2021 Session Laws House Bill 1012 Section 7).
 - Analyzed and tested random expenditures to ensure \$2,457,638 of federal coronavirus relief funds were used for senior nutrition services and \$1,476,529 of the \$1,750,000 of federal coronavirus relief funds was used for the community behavioral health program. (2021 Session Laws House Bill 1012 Section 12).
- Reviewed the distribution formula to human service zones as outlined in N.D.C.C. 50-35-03 and 50-35-04 and determined that \$157,362,208 of the \$187,223,092 appropriated from the county social services class was distributed. Payments distributed were properly calculated according to the formula. (2021 Session laws House Bill 1012 Section 13).
- Analyzed and tested expenditures to ensure \$31.5 million of community health trust funds was used for defraying expenses in the medical services division. (2021 Session laws House Bill 1012 Section 14).
 - Analyzed and tested expenditures to ensure \$1 million from the health care trust fund and \$1,150,538 of federal funds were used for reimbursements to nursing facilities for operating margin adjustments. (2021 Session Laws House Bill 1012 Section 15).
 - Analyzed and tested expenditures to ensure \$50,308 of the \$5 million appropriated was spent on the demolition of the chapel, administrative buildings, employee building, and associated tunnels at the State Hospital. Also determined that emergency commission approval was not needed since expenditures were not more than the amount appropriated. (2021 Session laws House Bill 1012 Section 17).
 - Analyzed and tested expenditures to ensure \$3,701,440 of the \$4,672,536 appropriation from the general fund was used for permanent supportive housing grants. Also determined that a funding methodology was developed to distribute the funding to qualified entities. (2021 Session Laws House Bill 1012 Section 18).
 - Analyzed and tested expenditures to ensure \$1,354,285 of the \$6,069,408 of federal funds was used for the refugee resettlement program. Also determined that DHS collaborated with federal and private placement agencies to develop a plan and resettled over 25% of refugees in at least 5 geographically diverse communities in the state outside of the existing resettlement

communities. (2021 Session Laws House Bill 1012 Section 20).

- Analyzed expenditures in the Medicaid Management Information System (MMIS) and determined that \$853,059,225, which included \$88,219,807 of general funds and the remaining federal funds was used for payments to individuals eligible to receive funding through the medical assistance expansion program. In addition, analyzed expenditures related to the medically frail, prescription drugs, and federal health insurance provider fees that had separate appropriations. Also, reviewed the uniform payment system methodology to ensure payments that are made are set to a consistent level and with a consistent methodology and that the required minimum levels of reimbursement were met for Indian health care providers, federally qualified health centers, and rural health clinics. Finally, reviewed certification letters from the Centers for Medicare and Medicaid Services to ensure capitation rates under risk contracts are actuarially sound and adequate to meet managed care organization contractual requirements. (2021 Session Laws House Bill 1012 Sections 21 & 22).
- Determined that DHS has not established a fee for childhood workforce voluntary training and development courses to offset costs. (2021 Session Laws House Bill 1012 Section 28).
- Determined that DHS did not receive any federal funding through the Medicaid 1915(i) state plan amendment to continue contracts with existing evidence-based supporting employment providers. (2021 Session Laws House Bill 1012 Section 56).
- Determined that none of the \$4 million appropriated from the general fund for demolishing unused buildings on the State Hospital campus, including the administrative building, employee building, associated tunnels, water tower, pig barn, and water treatment plant was used. (2023 Session Laws Senate Bill 2026 Section 1).

- Reviewed bank account balances reported to OMB on the ACFR Cash and Investment Summary Form as of 6/30/22 and 6/30/23 to determine if deposits exceeding FDIC coverage of \$250,000 were properly secured by pledges. (N.D.C.C. 21-04-09).

Annual Financial Statement Report

- Reviewed the audit adjustments made for the Department of Health and Human Services in the 2022 and 2023 Annual Comprehensive Financial Reports and determined the impact of errors on the accuracy of financial statements.

Payroll

- Analyzed and selected a high-risk and random sample of performance bonuses and ensured bonuses were given to eligible employees. (N.D.C.C. 54-06-30).
- Analyzed and selected a random sample of incentive payments to ensure they were paid according to state laws, administrative rules, federal regulations, and department policies for the month. (DHS Human Resource Policy Manual).
- Reviewed DHS Human Resource Policy Manuals and determined that the shift differential pay section is no longer included in the HR Policy Manual and that no further review of differential pay was considered necessary. (DHS Human Resource Policy Manuals).
- Analyzed expenditures related to federal programs to determine if payroll costs were included. If payroll was not included, reviewed program guidance to determine if payroll costs were allowable to the program and if payroll should have been a federal expenditure or not.

Child Abuse Victims

- Analyzed and selected a sample of high-risk cases related to suspected victims of child abuse and neglect that had face-to-face contact beyond allowable response times to verify if response times were completed within allowable

timeframes. (Department of Health and Human Services Policy 640-01-10-10-01).

COVID-19 Vaccine Storage and Handling

- Performed a physical inventory of COVID-19 vaccines at the state warehouse site on June 27, 2023, and reconciled inventory counts and location in ICAM records to its physical location.
- Selected a random sample of vaccines issued from the state warehouse to determine if the vaccines were stored and handled properly while being transported.
- Selected a random sample of vaccines that originated from the state warehouse for vaccine pop-up clinics to determine if the vaccines were stored and handled properly while transported and stored at pop-up clinic sites.
- Reviewed transported vaccine documentation for frequency of temperature recordings, number of vaccines transported and returned, times of vaccines departure from warehouse, and time of receipt of vaccines or time they were returned.
- Reviewed if the digital data logger was downloaded at the end of vaccine transports.
- Performed data analytics of temperature logs for all stationary fridges, freezers, and ultra-cold freezers used for COVID-19 vaccine storage within our audit period to determine if temperatures stayed within the recommended manufacturer ranges.
- Performed inspection of records for storage units that went out of range to identify whether vaccines were in the unit at the time of the out-of-range temperature. Inspected records to identify the Department performed the appropriate follow up according to the manufacturer specifications if there was a temperature excursion of vaccines.
- Selected a random sample of the Department pop-up

vaccine administration sites active during the audit period to determine if the vaccine cold chain was documented according to manufacturer guidelines.

- Analytically reviewed NDIIS data to determine if COVID-19 vaccines were administered within the manufacturer specified expiration date.
- Reviewed all the vaccine issue locations in ICAM and looked for incorrect or inconsistent storage locations according to the manufacturer's recommendations for temperatures.
- Identified the vaccines in ICAM records that should have been stored at freezer temperatures but instead were stored at fridge temperatures to determine if those vaccines were administered within the new beyond use date.
- Reviewed compliance with records retention based on the availability of records for audit.
- Reviewed Incident Event Reports for random samples of vaccine transported and stored at pop-up clinic sites, as applicable to the sample tested.
- Reviewed internal quality assurance documentation.
- Reviewed agency training modules for vaccine handling and transport staff including training for documentation of vaccine transport forms and quality reviews to ensure all paperwork was complete and uploaded for document retention.

Covid-19 Testing

- Inspected the Department's lab risk analysis report (September 2022) and subsequent policy update which removed the requirement for a second approval by a lead technician of SARS-CoV-2 (COVID-19) test results with 25% or greater positivity rate. The requirement for review of all test runs with greater than 15% positivity by the medical laboratory scientist or technician remained in

policy through review for contamination of these test runs.

- Reviewed updated procedure manuals Amplitude, Thermo Fisher, and Hologic Panther testing instruments for quality control. The Department indicated the Abbot instrument has not been used since June 2022 and, therefore, was not reviewed.

Drug Rebate System

- Obtained the status of prior audit recommendation from the Department. Reviewed audit adjustments identified in the audits of the 2022 and 2023 Annual Comprehensive Financial Report.

Durable Medical Equipment

- Analytically reviewed MMIS data for attached Service Authorization on durable medical equipment (DME) codes that required service authorizations. Selected a sample from high-risk claims and reviewed for approved service authorizations and determined if payment was proper.

Nursing Facility Rate Setting

- Selected a random sample of 8 out of 78 licensed skilled nursing facilities and determined per diem reimbursement for operating costs and property-related costs were properly calculated by tracing certain cost, census, and statistical data from the nursing facility's rate calculation workbook to the facility's cost report. Since DHHS contracts with a certified public accounting firm to perform annual desk reviews and periodic field audits of nursing facility cost reports, we did not test cost report information. In addition, we ensured calculations and formulas in the rate calculation workbooks were proper. (N.D.C.C. 50-24.4-10, 50-24.4-15).
- For the rates effective January 1, 2022, both the cost rate calculation (old methodology pursuant to N.D.A.C. 75-02-06-16) and the price rate calculation (new methodology pursuant to N.D.A.C. 75-02-06-16.3) were tested, since nursing facilities had the option to choose. As part of our testing, we:

- Ensured resident leave days were properly reclassified to classification group PA1. (N.D.A.C. 75-02-06-14(3) and (4)).
- Ensured standardized resident days were properly calculated (resident day times the classification weight for the resident). (N.D.A.C. 75-02-06-01(74)).
- Ensured classification weights (case-mix weights) agreed to N.D.A.C. 75-02-06-17(2) and 75-02-06-17(7).
- Ensured administration costs were allocated based on the percentage of total adjusted costs, excluding property, administration, chaplain, and utility costs. (N.D.A.C. 75-02-06-02.6(1)(a)(15)).
- Reviewed costs included in the direct care, other direct care, indirect care, and property cost categories for reasonableness based on N.D.A.C. (N.D.A.C. 75-02-06-02.2, 75-02-06-02.3, 75-02-06-02.4, and 75-02-06-2.5).
- Ensured the adjustment factor included the Centers for Medicare and Medicaid services skilled nursing facility market basket index and any legislatively approved inflation increase for nursing facilities. (N.D.A.C. 75-02-06-01(3)).
- Ensured the adjustment factor was only used for purposes of adjusting historical costs for direct care, other direct care, and indirect care costs. (N.D.A.C. 75-02-06-16(5)).
- Ensured geropsychiatric facilities were properly excluded from the calculation for direct care and other direct care costs. (N.D.A.C. 75-02-06-16(4) and 75-02-16-16.3(3)).
- Ensured the direct care rate for geropsychiatric facilities, as applicable, was properly calculated. (N.D.A.C. 75-02-06-24(2) and (3)).
- Ensured cost rate calculation was properly calculated based on the old methodology. (N.D.A.C. 75-02-06-16).
- Ensured the proper incentive percentage (70%) and incentive maximum (\$2.60) were used, and that the incentive was properly calculated. (N.D.A.C. 75-02-06-16(3)(a)).
- Ensured the proper operating margin (4.4%) was used and that the operating margin was properly

- calculated. (N.D.A.C. 75-02-06-16(3)(b)).
 - Ensured the rate determination for each cost category was properly calculated (allowable costs/applicable units). (N.D.A.C. 75-02-06-16(3), 75-02-06-16(1)).
 - Ensured the proper legislatively approved inflation increase was used. (2021 Session Law, House Bill 1012, Section 58).
 - Ensured the proper margin cap was used. (N.D.C.C. 50-24.4-10(7)).
- For the rates effective January 1, 2023, only the price rate calculation (new methodology) and fair rental value rate (both pursuant to N.D.A.C. 75-02-06-16.3) were tested. In addition, As part of our testing, we:
 - Ensured the price limits agreed to January 1, 2022, (new base period) and properly adjusted by the market basket and legislatively authorized inflation increase. (N.D.A.C. 75-02-06-16.3(3)(g), (2021 Session Law, House Bill 1012, Section 58).
 - Ensured the proper margin cap was used. (N.D.C.C. 50-24.4-10(7)).
 - Ensured any increase resulting from the fair rental value method was phased in over a 4-year period. (N.D.A.C. 75-02-06-16.3(2)(a)(1)).
 - Ensured resident leave days were properly reclassified to classification group PA1. (N.D.A.C. 75-02-06-14(3) and (4)).
 - Ensured standardized resident days were properly calculated (resident day times the classification weight for the resident). (N.D.A.C. 75-02-06-01(74)).
 - Ensured classification weights (case-mix weights) agreed to N.D.A.C. 75-02-06-17(2) and 75-02-06-17(7).
 - Ensured the rate determination for the passthrough cost category was properly calculated (allowable costs/applicable units). (N.D.A.C. 75-02-06-16.3(1)(d)).
 - Ensured the fair rental value rate was properly calculated. (N.D.A.C. 75-02-06-16.3(3)).

orders were resolved timely. (N.D.C.C. 50-11.1-07.2, N.D.C.C. 50-11.1-07.3, and DHHS Policies 620-01-120-01-01 and 620-01-120-01-05).

Substance Use Disorder Voucher Program

- Obtained records from the Dynamics system. The data contained application IDs for individuals, authorizations for services, and invoices from providers.
- Reconciled payments from the Dynamics system to payments made in ConnectND.
- Stratified population and tested a random sample of 60 out of 1757 individual applications. Determined proper income verification documents were attached to the application in Dynamics and that necessary income verification procedures were performed.
- Compared individuals receiving SUD treatment services in the Dynamics system to MMIS records for individuals approved for Medicaid. Testing determined that the SUD program is properly/sufficiently receiving reimbursement of SUD voucher payments from providers subsequently able to bill Medicaid for services performed.
- Inspected income verification or active Medicaid enrollment was determined by DHHS for individuals identified in the prior audit who did not have prior income eligibility verification and were still receiving SUD voucher payments during the current audit period.

Reinspection of Child Care Provider Correction Orders

- Analyzed and selected a random sample of childcare correction orders that were closed outside of the allowable correction period to verify that corrections

Audit Procedures

Objective

OBJECTIVE

Are controlled substances at the State Hospital properly safeguarded according to policies and state law?

INTERNAL CONTROL

We obtained an understanding of internal control through inquiries, observations, and inspection of documentation and electronic data records. We planned our audit work to assess the design, implementation, and operating effectiveness of those internal controls that were significant to our audit objectives.

The specific internal controls tested for this audit objective are identified below:

- DEA form required by the federal Drug Enforcement Agency to track the distribution of all Class 2 pharmaceuticals properly matched orders processed by the pharmacy through the audit period. This form is issued by the DEA only to persons who are properly registered to handle Schedule I and II controlled substances.
- Perpetual inventory of class 2-5 controlled substances was accurate compared to the physical inventory of drugs in the pharmacy.
- Key card access to controlled substances was restricted to authorized personnel for the medication rooms and pharmacy.

There were no significant deficiencies identified in testing

the above internal controls.

- Controlled substances taken from the pharmacy were properly tracked and received by the nursing units. We ensured the proper internal request forms from the unit to the pharmacy were completed, controlled substance amounts matched from the amount removed from the pharmacy to the amount delivered to the nursing units, and the internal forms were properly approved by nursing and pharmacist employees.
- Physical access to controlled substances was restricted with locked doors at the pharmacy, expired controlled substance medicine cabinet, pharmacy medicine cabinet, medication rooms, controlled substance drawers on nursing units, and medication carts.
- Log-in access to controlled substances dispensary and records in Pyxis and Rx Connect systems was restricted to authorized personnel.
- End-of-shift physical counts of controlled substances were completed at least twice a day and signed by two different nurses.
- Monthly inspections were completed by the pharmacist or qualified designee and documented.
- Controlled substances that were divided or wasted were properly approved as witnessed by two different nurses.

There were no individually significant deficiencies identified in testing the above internal controls; however, in aggregate, the deficiencies are significant to the objective. Six of the nine key internal controls tested to prevent diversion of controlled substances had errors. See Issue 2023-03.

SCOPE

Our team reviewed controlled substance class 2-5 pharmaceuticals delivered to the North Dakota State Hospital located at 2605 Circle Drive in Jamestown, ND 58401-6905. We reviewed the systems and equipment

used to store, track, and inventory scheduled class 2-5 pharmaceuticals as well as the safety procedures in place to deter drug misuse and abuse. Schedule 1 pharmaceuticals, such as medical marijuana, were not administered at the State Hospital during the audit period.

Testing completed during the audit covered the audit period of July 1, 2021, through June 30, 2023, except in the areas noted below:

- Pyxis access on September 26, 2023, was reviewed during audit procedures. Access records during the audit period were not available to be retrieved from the 3rd party vendor beyond 90 days without an additional subscription service in the Department's contract.

METHODOLOGY

To meet this objective, we:

- Tested a random sample of all Class 2 pharmaceuticals ordered during the audit period and matched it to the DEA Form 222 records.
- Selected a judgmental sample of controlled substances taken from the pharmacy and delivered to the nursing units. The auditor inspected the proper requisition forms were completed, controlled substance amounts matched from the amount removed from the pharmacy (SFN 61710) to the amount delivered to the nursing units (Form 347), and the internal forms were properly approved by the nursing and pharmacist employees.
- The auditor walked through the pharmacy and determined the doors were locked and all cabinets containing controlled substances were locked when not in use.
- The auditor walked through nursing units at the State Hospital. The auditor physically tested that the nursing medication room doors were locked if not in use. Auditor physically tested to see that the controlled substance drawers were locked on units if there were no nurses present at the cart.

- Physically tested that the log-in provided to the auditors did not allow access to the Pyxis controlled substances dispensary.
- Inspected key card access logs to controlled substance's locations in the medication rooms and pharmacy was restricted in the Continuum system to authorized personnel.
- Inspected list of Pyxis users with access to controlled substances dispensary on September 26, 2023, and compared to employment data in ConnectND.
- Inspected list of current users and determined that log-in access to Rx Connect systems on November 21, 2023, was restricted to current and authorized personnel.
- Performed physical inventory of a judgmental selection of class 2-5 controlled substance drugs in the pharmacy and matched to the perpetual inventory record and documentation to support adjustments.
- Inspected a random sample of controlled substance end-of-shift physical counts and determined the counts were completed at least twice a day and signed by two different nurses.
- Attempted to gain access to Pyxis with our temporary user ID and password to ensure proper control access set-up.
- Reviewed annual pharmacy inspections completed by the ND Board of Pharmacy.
- Reviewed the results of a monthly pharmacist or qualified designee inspection of nursing units.
- Analytically agreed on controlled substance additions in Rx Connect to inventory receipts and perpetual inventory records to determine the accuracy of controlled substances purchased and received. Inspected documentation for a judgmental sample of differences.

- Inspected documentation for a judgmental sample of controlled substances returned to the reverse distributor and determined counts received by the distributor matched the amount taken out of pharmacy inventory.
- Performed physical count of controlled substances on a random sample of three of ten nursing units with nursing staff and reconciled to their administration record inventory totals.
- Inspected documentation for a random sample of controlled substance waste to determine the medication waste was witnessed and signed by two nurses.
- Inspected the biennial control substance count and determined it to be completed.
- Completed data analysis of controlled substances to evaluate potential high-risk for substance abuse or diversion.
- Selected a random sample of controlled substance orders and tied patient administrations and dosage of controlled substances in Rx Connect to provider orders in the patient electronic health record for accuracy.

Audit Procedures

Objective

OBJECTIVE

We evaluated the workforce retention grant program for Home and Community-Based Services to determine:

- Were grants awarded according to the Department of Health and Human Services eligibility and payment policies?
- Did employers pass through all dollars received from the state to the awarded employees?
- Did the grant program measure performance in achieving workforce retention?

INTERNAL CONTROL

We obtained an understanding of internal control through inquiries, observations, and inspection of documentation and electronic data records. We planned our audit work to assess the design, implementation, and operating effectiveness of those internal controls that were significant to our audit objectives.

The specific internal control testing completed for this audit objective is identified below:

- DHHS maintains a master tracking sheet for all eligible HCBS agencies opted into the incentive program. Each employee of the agency is listed on the master tracking sheet and tracked to ensure the payment limit is not exceeded.
- DHHS maintains a master tracking sheet for all non-agency HCBS direct caregivers. Non-agency caregiver eligibility and payment amounts are tracked in the master sheet to ensure the payment limit is not exceeded.

There were no significant deficiencies identified.

SCOPE

The workforce retention grant program was administered by North Dakota's Department of Health and Human Services, whose sole location is in Bismarck North Dakota.

The workforce retention grant program is administered within DHHS to increase access to quality HCBS that are well-suited to meet the complex care needs of individuals, wherever they may choose to live. The workforce retention incentive is for HCBS agency direct caregivers and non-agency direct caregivers. This program officially launched on March 9, 2022, with guidance and application documents shared with HCBS agency direct caregivers. The guidance and application documents for non-agency direct caregivers were issued in July 2022.

Grant payments to both agency and non-agency caregivers began in May 2022 and ended in July 2023 for services that were performed in March 2022 to June 2023. Opt-in letters for agency and non-agency caregivers were obtained from DHHS. Licensing and medical waivers to determine eligibility for the program were obtained from agency caregivers. Quarterly reports were obtained from Veridian and DHHS's Aging Division to determine eligibility for non-agency direct caregivers. Payment records were obtained from DHHS's master tracking sheet for agency and non-agency caregivers.

METHODOLOGY

To meet this objective, we:

- Interviewed appropriate agency personnel.
- Observed the Department's processes and procedures.
- Analyzed financial data in ConnectND to determine areas of risk.
- Performed reconciliation between ConnectND and DHHS master tracking sheets for all Agency and

Non-Agency caregivers.

- Selected a random sample of HCBS Agency Direct Caregivers to test if retention incentive grants were made to eligible agencies.
- Obtained and analyzed opt-in letters completed by eligible HCBS Agency Direct Caregivers.
- Selected a random sample of HCBS Agency Direct Caregivers to test if the full amount of the retention incentive was passed on to the employee for whom it was being requested. Testing identified \$7,130 (projected amount of \$20,434) of retention incentive grants was not fully passed onto the employee caregivers.
- Selected a random sample of employees from HCBS agency providers and tested eligibility into the program. Testing identified employees who did not meet eligibility requirements received \$26,342 (projected amount of \$409,783).
- Selected a random sample of employees from HCBS agency providers to test if retention payments exceeded \$2,100.
- Obtained and analyzed the DHHS master tracking sheet used to track retention payments for agency employees.
- Selected a random sample of non-agency caregivers (qualified service provider (QSP) and self-declared (SD)) and tested eligibility into the program.
 - QSP caregivers were determined eligible by DHHS's Aging Division. Quarterly batch reports were obtained and analyzed to ensure the QSP caregiver who received the retention payment was on the batch report.
 - SD caregivers were determined eligible by Veridian. Quarterly batch reports were obtained and analyzed to ensure the SD caregiver who received the retention payment was on the batch report.
- Obtained DHHS master tracking sheet used to track

QSP and SD non-agency caregivers. Analyzed master tracking sheet and compared data to the quarterly batch reports from the Aging Division and Veridian.

- Obtained and analyzed opt-in letters completed by eligible QSP and SD non-agency caregivers.
- Selected a random sample of QSP non-agency caregivers to test if retention payments exceeded \$2,100.
- Tested all self-declared non-agency caregivers to test if retention payments exceeded \$2,100.
- Obtained vendor survey report for HCBS agency providers.

AUTHORITY AND STANDARDS

- This biennial audit of the Department of Health and Human Services has been conducted by the Office of the State Auditor pursuant to authority within North Dakota Century Code Chapter 54-10.
- We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.
- The standards used to evaluate internal control are published in the publication Standards for Internal Control in the Federal Government issued by the Comptroller General of the United States. (Green Book, GAO-14- 704G).

Revenues and Expenditures

Health and Human Services - Other than Public Health

REVENUES AND OTHER SOURCES	JUNE 30, 2023	JUNE 30, 2022
Revenue from Federal Government	\$ 1,572,484,044	\$ 1,355,739,030
Refund of Prior Biennium Expenditures	22,123,376	44,282
Patient Care and Treatment Fees	18,629,064	25,458,616
Child Support Retained and Incentives	2,306,039	3,499,060
Concessions and Miscellaneous Sales	690,220	390,102
Loan Revenue	521,485	504,359
Revenue from Local Governments	404,155	345,599
Lease and Rental for Rooms, Buildings, Land	306,057	283,961
Other Revenues	2,101,580	1,574,223
Transfers In	105,981,253	134,918,999
Total Revenue and Other Sources	\$ 1,725,547,273	\$ 1,522,758,231

The Department of Health and Human Services processed \$270,835,407 in child support payments as an agent for child support payers and recipients. These child support collections and payments are not included in the above Statement of Revenues and Expenditures.

Source: ConnectND Financials

Continued on the following page

Revenues and Expenditures

Health and Human Services - Other than Public Health

EXPENDITURES AND OTHER USES	JUNE 30, 2023	JUNE 30, 2022
Grants	\$ 2,053,600,859	\$ 1,914,565,583
Salaries and Benefits	207,387,463	194,508,179
Operating Fees and Services	109,903,118	80,663,836
IT Contractual Services	61,521,109	45,722,094
IT Data Processing, Communication, Equipment	35,548,821	36,555,775
Medical, Dental, Optical	22,381,584	20,551,730
Lease/Rental of Building, Land, Equipment	5,243,717	5,174,173
Repairs	3,642,638	2,145,465
Travel	3,002,429	2,291,128
Supplies	2,934,200	2,433,629
Professional Fees and Services	2,070,872	2,815,162
Postage and Printing	2,034,410	1,709,700
Utilities	1,933,437	1,737,380
Equipment	653,589	480,619
Other Expenditures	1,019,546	1,055,030
Transfers Out	8,704,713	3,665,898
Total Expenditures and Other Uses	\$ 2,521,582,505	\$ 2,316,075,381

Source: ConnectND Financials

Revenues and Expenditures

Health and Human Services - Public Health

REVENUES AND OTHER SOURCES	JUNE 30, 2023	JUNE 30, 2022
Federal Revenue	\$ 141,965,315	\$ 99,678,861
WIC and Medication Rebates	5,406,672	4,186,452
License, Permits, and Fees	1,894,643	1,839,654
Vital Records Services Fees	1,410,520	1,430,114
Medical Marijuana Fees	1,194,324	920,050
Contributions and Private Grants	200,280	310,388
Reimbursement from Others	170,533	122,842
Other Revenue	112,214	238,335
Transfers In	28,779,625	46,203,630
Total Revenue and Other Sources	\$ 181,134,126	\$ 154,930,326

Source: ConnectND Financials

Continued on the following page

Revenues and Expenditures

Health and Human Services - Other than Public Health

EXPENDITURES AND OTHER USES	JUNE 30, 2023	JUNE 30, 2022
Grants	\$ 63,386,623	\$ 50,105,852
Salaries and Benefits	30,550,453	41,311,285
Professional Fees and Services	10,161,712	8,085,011
WIC Benefits	9,154,567	8,406,018
Information Technology	6,513,721	6,786,638
Supplies	5,750,395	26,663,937
Equipment	3,645,831	1,436,344
Lab and Emergency Supplies	3,124,932	15,879,175
Operating Fees and Services	2,619,492	1,397,979
Medicine and Drugs	1,703,183	1,371,113
Rent	1,590,261	1,624,054
Travel	1,493,689	2,354,433
Repairs	1,068,620	884,569
Postage	361,004	607,163
Bond Payments	103,662	212,205
Miscellaneous Expenses	982,346	905,337
Transfers Out	967,585	1,830,203
Total Expenditures and Other Uses	\$ 143,178,076	\$ 169,861,316

Source: ConnectND Financials

Appropriations

Health and Human Services - Other than Public Health For the Biennium Ended June 30, 2023

	FINAL APPROPRIATION	EXPENDITURES	UNEXPENDED APPROPRIATIONS
Expenditures by Line Item			
Salaries and Wages	\$ 150,180,875	\$ 147,817,229	\$ 2,363,646
Operating Expenses	419,500,855	368,999,162	50,501,693
COVID-19 Operating Expenses	44,336,746	28,550,099	15,786,647
Capital Assets	85,000	22,876	62,124
Technology Carryover	23,059,393	13,370,593	9,688,800
Grants	544,023,394	543,194,823	828,571
COVID-19 Grants	486,309,894	210,003,211	276,306,683
HSC and Institutions	300,030,723	290,262,586	9,768,137
Grants-Medical Assistance	3,396,357,390	3,049,979,963	346,377,427
County Social Service Finance	190,021,135	189,035,646	985,489
Opioid Addiction Prevention and Treatment	2,000,000	-	2,000,000
Totals	\$ 5,555,905,405	\$ 4,841,236,188	\$ 714,669,217
Expenditures by Source			
General	\$ 1,609,953,091	\$ 1,399,451,320	\$ 210,501,771
Other	3,945,952,314	3,441,784,868	504,167,446
Totals	\$ 5,555,905,405	\$ 4,841,236,188	\$ 714,669,217

Source: ConnectND Financials

Appropriations

Health and Human Services - Public Health For the Biennium Ended June 30, 2023

	FINAL APPROPRIATION	EXPENDITURES	UNEXPENDED APPROPRIATIONS
Expenditures by Line Item			
Salaries and Wages	\$ 41,401,343	\$ 36,657,503	\$ 4,743,840
Operating Expenses	31,577,543	24,420,225	7,157,318
Capital Assets	2,646,393	1,944,647	701,746
Grants	56,312,575	54,625,018	1,687,557
Tobacco Prevention	13,410,022	12,427,238	982,784
WIC Food Payments	19,900,000	16,927,392	2,972,608
American Rescue Plan Act	15,000,000	2,196,681	12,803,319
Statewide Health Strategies	3,000,000	-	3,000,000
CARES Act Funding - 2020	228,630,408	161,367,448	67,262,960
Totals	\$ 411,878,284	\$ 310,566,152	\$ 101,312,132
Expenditures by Source			
General	\$ 44,141,806	\$ 35,181,197	\$ 8,960,609
Other	367,736,478	275,384,955	92,351,523
Totals	\$ 411,878,284	\$ 310,566,152	\$ 101,312,132

Source: ConnectND Financials



Status of Prior Recommendations

Definition of Terms

Implemented

The University provided sufficient and appropriate evidence to support all elements of the recommendation.

Partially Implemented

Some evidence was provided, but not all elements of the recommendation were addressed.

Not Implemented

Evidence did not support meaningful movement towards implementation, and/or where no evidence was provided.

Not Verifying Income (Department of Human Services Finding 2021-01)

Implemented

Recommendation: We recommend DHS verify the income of the SUD Voucher applicants by:

- Obtaining acceptable income and expense verification documents from individuals and service providers, and
- Implementing an automated process to verify income eligibility using existing DHS interface verification sources with other service programs. Until an automated process is implemented, we recommend DHS establish documented procedures to ensure a manual search is performed.

Status: Implemented. Testing determined income verification documents were attached to the applications in Dynamics and that necessary income verification procedures were performed.

Impact: Fifty-one applications identified were identified in the prior audit that did not verify that the applicant's income was below 200% of the Federal Poverty Guidelines to be eligible for the program. Of these 51 applications, only 3 were still receiving SUD Voucher services and payments in the current audit period. Two of these individuals subsequently were determined Medicaid eligible and income verification was obtained for the third individual.

Substance Use Disorder Voucher Incorrectly Paid (Department of Human Services Finding 2021-02)

Implemented

Recommendation: We recommend the DHS:

- Implement procedures to verify and track individuals approved for a SUD Voucher who are also approved for Medicaid.
- Update provider guidance to identify eligible treatment services for the provider to bill to Medicaid.
- Implement procedures for the SUD Voucher Program to ensure reimbursement from Medicaid or service providers when payments are processed by SUD for Medicaid eligible services.

Status: Implemented. Testing indicated that the SUD program is receiving reimbursements of SUD voucher payments from providers subsequently able to bill Medicaid for services performed.

Impact: The Department hired a Medicaid Eligibility Review specialist (MAERS) to help verify Medicaid eligibility for individuals enrolled in the SUD voucher program and help onboard SUD voucher individuals onto Medicaid. This in turn helps the program and Department save money and use those funds for individuals needing the SUD program but are not Medicaid eligible. Since hiring the MAERS and at the time of our audit, 443 individuals enrolled in the SUD voucher program have had their Medicaid application approved with the assistance of MAERS.

During the 2019-21 Legislative Session, the Substance Use Disorder Program was appropriated \$8 million, but the funding was determined to be inadequate to meet the need for the covered program costs. New applicants were denied into the program from July 1, 2020, until July 1, 2021. In the 2021-23 Legislative Session, an additional \$9 million general fund increase was approved for the SUD Voucher program. As of 5/31/2023, there were \$4,830,931 in services dated after 7/1/2021 paid to 1,531 individuals. This is an average per-person payment of \$3,155. The Department's Dynamics system identified \$138,943 in refunds during the audit period through 5/31/2023. Our procedures identified an additional \$17,011 in services paid for Medicaid eligible individuals. The amount was considered insignificant compared to the prior audit which identified up to \$1 million in services paid to Medicaid eligible individuals. The Department did not provide evidence of refunds related to services paid for Medicaid eligible individuals identified in the prior audit.

Employees Not Properly Paid (Department of Human Services Finding 2021-03)

Implemented

Recommendation: We recommend the Department of Human Services ensure nonexempt employees are properly paid and that compensation policies are detailed and accurate.

Status: Implemented.

Impact: The Department updated compensation policies to remove conflicting information.

Noncompliance with Performance Bonus Requirements (Department of Human Services Finding 2021-04)

Implemented

Recommendation: We recommend the Department of Human Services comply with the state employee performance bonus program requirements outlined in North Dakota Century Code Section 54-06-30.

Status: Implemented.

Impact: Performance bonuses complied with requirements outlined in N.D.C.C. In addition, incentive payments that had previously been reported as performance bonuses were properly classified and were paid in accordance with the DHHS Incentive Pay policy.

Child Care Correction Orders Not Resolved (Department of Human Services Finding 2021-05)

Implemented

Recommendation: We recommend the Department of Human Services ensures childcare correction orders are resolved by re-inspection before the end of each allowed correction period.

Status: Implemented.

Failure to Timely Contact Suspected Victims of Child Abuse and Neglect (Department of Human Services Finding 2021-06)

Not Implemented

Recommendation: We recommend the Department of Human Services ensures timely face-to-face contact with suspected victims of child abuse or neglect.

Status: Not Implemented. See Finding 2023-03.

Statewide Financial Statement Errors (Department of Human Services Finding 2021-07)

Implemented

Recommendation: We recommend the Department of Human Services strengthen procedures surrounding the State's Annual Comprehensive Financial Report preparation to ensure accurate amounts are reported to the Office of Management and Budget.

Status: Implemented.

Impact: Errors amounts totaling \$629 million in the 2020 and 2021 Annual Comprehensive Financial Reports (ACFR) reduced to a total of \$7.4 million in the 2022 and 2023 ACFRs.

Unsupported DRAMS Receivable Balances (Department of Human Services Finding 2021-08)

Not Implemented

Recommendation: We recommend the Department of Human Services strengthen controls surrounding the Drug Rebate and Analysis System (DRAMS) to ensure:

- Receivables balances provided for the Statewide financial statements are supported by a detailed listing of drug manufacturer accounts.
- Interest is proper on conversion balances.

Status: Not Implemented.

Impact: In the planning stage of the current audit, the Department stated, "This recommendation has not been implemented but is being addressed. The Department continues to make progress towards resolving the issues within DRAMS. The Department has several work orders with the DRAMS developer to resolve the issues with the historical records, the work efforts are measured, and the Department ensures that progress is being made. Much work has been done towards this effort but there is still more to do. The Department continues to work towards getting more accurate data." Due to this response, this area was not reviewed again during this audit and a new recommendation was not issued. During the 2022 and 2023 audit of the State's Annual Comprehensive Financial Report, identified errors related to DRAMS activity totaled \$ \$7,750,514.

Inaccurate Inventory and Storage Location of COVID-19 Vaccine Vials (Department of Health Finding 2021-01)

Partially Implemented

Recommendation: We recommend the Department of Health follow CDC guidance to reconcile all vaccines in storage monthly, including verifying the location in ICAM to maintain accurate vaccine inventory records.

Status: Partially implemented.

Impact: The Department inventoried vaccine count on a regular basis during the audit period but did not consistently reconcile the storage location of the vaccine which is important for temperature and efficacy and expiration. During the on-site audit inspection, the Department's process to inventory vaccine locations was reviewed and determined to be sufficient. There were no errors of vaccine incorrectly stored by location in our review of ICAM and Department records. Therefore, a formal finding was not re-issued.

Vaccine Issued out of Incorrect Storage Location (Department of Health Finding 2021-02)

Implemented

Recommendation: We recommend the Department of Health record accurate storage locations in ICAM records and/or properly store vaccines according to manufacturer temperature requirements, and monitor vaccine shelf life according to storage temperatures.

Status: Implemented.

Improperly Stored and Tracked Vaccines (Department of Health Finding 2021-03)

Implemented

Recommendation: We recommend the Department of Health:

- Ensure data logger data is identifiable by transport.
- Improve training and perform internal monitoring procedures to ensure complete and accurate vaccine chain of custody records and cold chain temperature readings.
- Ensure records retention, document internal monitoring procedures, and perform subsequent corrective actions.

Status: Implemented.

Not Following Lab Policy for Approval Process for RT-PCR Microplates with Greater than 25% Positivity (Department of Health Finding 2021-04)

Implemented

Recommendation: We recommend the Department of Health document approval and perform monitoring procedures that ensure lead laboratory technicians review and approve PCR runs with greater than 25% positivity rates for COVID-19 in accordance with their Standard Operating Procedures.

Status: Implemented.

Impact: Performance bonuses complied with requirements outlined in N.D.C.C. In addition, incentive payments that had previously been reported as performance bonuses were properly classified and were paid in accordance with the DHHS Incentive Pay policy.

Not Following Lab Policy for Approval Process for RT-PCR Microplates with Greater than 25% Positivity (Department of Health Finding 2021-05)

Implemented

Recommendation: We recommend the Department of Health document approval and perform monitoring procedures that ensure lead laboratory technicians review and approve PCR runs with greater than 25% positivity rates for COVID-19 in accordance with their Standard Operating Procedures.

Status: Implemented.

Impact: The Department implemented a policy revision. The State Lab completed a risk analysis in September 2022 and determined the policy for lead laboratory technician approval of PCR runs with >25% positivity was no longer warranted. The Department updated Standard Operating Procedures to eliminate this approval.



Office of the
State Auditor


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