

STATE OF CONNECTICUT

**AUDITORS' REPORT
OFFICE OF HEALTH CARE ACCESS
FOR THE FISCAL YEARS ENDED JUNE 30, 2000 and 2001**

**AUDITORS OF PUBLIC ACCOUNTS
KEVIN P. JOHNSTON ♦ ROBERT G. JAEKLE**

Table of Contents

INTRODUCTION.....1

COMMENTS.....1

FOREWORD.....1

RÉSUMÉ OF OPERATIONS2

 General Fund Revenues and Receipts.....2

 General Fund Expenditures.....3

 Special Revenue Fund Expenditures-Capital Equipment Purchase Fund.....4

PERFORMANCE EVALUATION.....4

CONDITION OF RECORDS.....6

 Internal Controls over Cash Receipts/Timeliness of Deposits.....6

 Adjustments to Hospital Assessments.....7

 Assessments of Fines and Penalties8

 Contracting with Current/Former Employees.....9

 Utilization of Staff/Statutorily-Assigned Agency for Administrative Purposes..10

RECOMMENDATIONS.....12

INDEPENDENT AUDITORS' CERTIFICATION14

CONCLUSION16

October 2, 2002

**AUDITORS' REPORT
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FOR THE FISCAL YEARS ENDED JUNE 30, 2000 and 2001**

We have examined the financial records of the Office of Health Care Access (hereafter, OHCA) for the fiscal years ended June 30, 2000 and 2001. This report on that examination consists of the Comments, Recommendations and Certification, which follow.

Financial statements pertaining to the operations and activities of the Office of Health Care Access are presented on a Statewide Single Audit basis to include all State agencies. This audit examination has been limited to assessing OHCA's compliance with certain provisions of laws, regulations, and contracts, and evaluating OHCA's internal control policies and procedures established to ensure such compliance. Under Section 19a-612a of the General Statutes, the Office of Health Care Access operates within the Department of Public Health for administrative purposes only.

COMMENTS

FOREWORD:

The Office of Health Care Access operates primarily under the provisions of Title 19a, Chapter 368z, of the General Statutes. The duties and responsibilities of OHCA are described in Section 19a-613 of the General Statutes, as follows:

- Collecting patient-level outpatient data from health care facilities or institutions;
- Establishing a cooperative data collection effort, across public and private sectors, to assure that adequate health care personnel demographics are readily available;
- Oversee and coordinate health system planning for the state;
- Monitor health care costs;
- Implement and oversee health care reform as enacted by the General Assembly;

- Monitor graduate medical education and its sources of funding; and
- Create an advisory council to advise the commissioner on graduate medical education.

Other Sections within Chapter 368z provide for certain regulatory powers, most notably, rate-setting and approvals for certain capital expenditures of health care facilities and institutions. Such health care facilities and institutions submit “Certificate of Need” requests that must be approved by OHCA prior to execution. A change in ownership or control, or a change in function or service, must also be approved through the “Certificate of Need” process.

As prescribed within Section 19a-612 of the General Statutes, “The powers of the office shall be vested in and exercised by a commissioner who shall be appointed by the Governor...”. Raymond J. Gorman served as Commissioner of the Office of Health Care Access through the audited period.

RÉSUMÉ OF OPERATIONS:

General Fund Revenues and Receipts:

General Fund revenues and other receipts of OHCA totaled \$4,024,734 for the 2000-2001 fiscal year as compared to \$4,174,603 for the 1999-2000 fiscal year. A comparative summary of General Fund receipts is presented below:

	<u>Fiscal Year Ended June 30,</u>		
	<u>2001</u>	<u>2000</u>	<u>1999</u>
Revenues:			
Expenses recovered from hospitals	\$3,566,077	\$3,798,072	\$3,910,175
Certificate of need filing fees	139,380	93,509	106,026
Miscellaneous	<u>16,849</u>	<u>263,195</u>	<u>19,363</u>
Total Revenues	3,722,306	4,154,776	4,035,564
Refunds of expenditures	733	1,529	103
Restricted contributions-appropriated	<u>301,695</u>	<u>18,298</u>	<u>113,076</u>
Total Receipts	<u>\$4,024,734</u>	<u>\$4,174,603</u>	<u>\$4,148,743</u>

The major source of revenue is the recovery of the Office’s costs from hospitals as mandated under Section 19a-631, subsection (b) of the General Statutes. Said Section permits the recovery of the Office’s actual costs during each fiscal year, including the cost of fringe benefits, the amount of central State services attributable to the Office, and expenditures made on behalf of the Office from the Capital Equipment Purchase Fund. Hospitals are assessed for a portion of the costs of the Office in relation to each hospital’s net revenue as compared to the total net revenue of all hospitals.

General Fund Expenditures:

General Fund appropriations and expenditures of the Office totaled \$3,493,843 for the 2000-2001 fiscal year, as compared to \$3,150,096 for the 1999-2000 fiscal year. A comparative summary of General Fund expenditures is presented below:

	<u>Fiscal Year Ended June 30,</u>		
	<u>2001</u>	<u>2000</u>	<u>1999</u>
Budgeted Accounts:			
Personal services	\$2,165,615	\$2,113,556	\$1,762,684
Contractual services	914,794	506,077	386,979
Commodities	57,019	66,036	50,197
Sundry charges	6,015	65,905	163,156
Equipment	<u>5,030</u>	<u>63,771</u>	<u>35,753</u>
Total budgeted accounts	3,148,473	2,815,345	2,398,769
Restricted accounts	<u>345,370</u>	<u>334,751</u>	<u>7,327</u>
Total Expenditures	<u>\$3,493,843</u>	<u>\$3,150,096</u>	<u>\$2,406,096</u>

The increase in “Contractual Services” reflects costs incurred in complying with Special Act 99-10, which included a mandate for a study of the health of the Connecticut hospital system, and the factors that influence the financial condition of hospitals.

The Office had 36 filled and 16 vacant personnel positions at June 30, 2001, as compared to 43 filled and eight vacant at June 30, 2000.

As presented in a previous section of this report, OHCA recovers its expenses to operate from the regulated hospitals. More specifically, Section 19a-631 of the General Statutes authorizes OHCA to recover actual expenditures made during each fiscal year including the cost of fringe benefits for OHCA personnel, the amount of expenses for central State services attributable to the Office, and the expenditures made on behalf of OHCA from the Capital Equipment Purchase Fund. An analysis of the amounts recovered from the hospitals and the amounts due from the hospitals at fiscal year end, follows:

	<u>Fiscal Year Ended June 30,</u>		
	<u>2001</u>	<u>2000</u>	<u>1999</u>
Budgeted Office expenditures	\$ 3,148,473	\$ 2,815,345	\$ 2,398,769
Non-recoverable appropriations	<u>0</u>	<u>151,409</u>	<u>144,419</u>
Net Office expenditures recovered	<u>3,148,473</u>	<u>2,663,936</u>	<u>2,254,350</u>
Fringe benefits	782,347	831,929	626,634
Central State services	138,269	(3,662)	777,745
Capital Equipment Purchase Fund expenditures	24,427	2,732	18,870
Excess—assessments over actual expenditures	<u>(408,896)</u>	<u>367,729</u>	<u>317,372</u>

Total base- recovered expenditures	3,684,620	3,862,664	3,994,971
Amounts receivable, beginning of year	<u>413,678</u>	<u>349,086</u>	<u>264,290</u>
Total due	4,098,298	4,211,750	4,259,261
Assessments received from hospitals	<u>3,545,077</u>	<u>3,798,072</u>	<u>3,910,175</u>
Amounts receivable, end of year	<u>\$ 553,221</u>	<u>\$ 413,678</u>	<u>\$ 349,086</u>

The amount presented as “Excess - assessments over actual expenditures” is due to the practice of calculating annual assessments based on “anticipated expenditures”. An adjustment is made subsequent to the end of each fiscal year to either add amounts due from the hospitals, or to credit amounts owed to the hospitals. Also included in that category are penalties and late charges. These are charges levied against individual hospitals if payment is not received on time.

Special Revenue Fund Expenditures – Capital Equipment Purchase Fund:

Special Revenue Fund expenditures, for equipment purchased by OHCA through the Capital Equipment Purchase Fund, totaled \$24,247 for the fiscal year ended June 30, 2001, as compared to \$2,732 for the preceding year.

PERFORMANCE EVALUATION:

Section 2-90 of the General Statutes authorizes the Auditors of Public Accounts to perform evaluations of selected Agency operations.

Section 19a-644 of the General Statutes, along with corresponding Regulations of Connecticut State Agencies (19a-167g-91) specifies certain data elements that each hospital must submit to OHCA on an annual basis. The objective of our review was 1) to determine if OHCA has sufficient procedures in place to gather the required data and 2) to ascertain how the data is utilized for analytical or reporting purposes.

OHCA requires that each of 31 hospitals submit up to 28 categories of data, many of which have multiple components. The nature of the data includes routine financial and budgetary statistics, details of transactions between the hospitals and other joint ventures or affiliates, and discharge and occupancy rates for various types of patient visits. Our review determined that OHCA has a process in place to collect all of the data that is required by Regulation. Most of this data is collected electronically via the Internet in a process that minimizes the number of documents that must be submitted and speeds up the information-gathering process.

By way of various published reports and the Office’s web site, OHCA makes much of the data available for public inspection. For the most part, financial data that is not made readily available is used by OHCA to evaluate hospital’s operations. However, OHCA also collects various salary information from each hospital that is not necessarily used in any analyses.

Section 19a-644 requires the submission of the salary and fringe benefit information for the ten highest paid positions of each hospital. Said Section also requires the submission of average salary information required by job classification for administrative, supervisory and direct service personnel in each department. OHCA has a process in place to collect this data. OHCA staff informed us that information regarding the ten highest salaries is frequently requested by the media, and as a result OHCA has made it readily available on its website.

Section 19a-644, subsection(a), authorizes OHCA to request reports of salaries and other budgeted expenses in essentially any format. In accordance with corresponding Regulation of Connecticut State Agencies 19a-167g-91, OHCA actually receives salary information for every employee of each hospital. Inquiries of OHCA staff indicate that the detailed salary data is not used for any defined purpose. Comparability of wages and benefits between facilities is not always possible because not all hospitals classify their staff in the same manner, and regional salaries are not necessarily comparable unless adjusted for varying costs of living.

While technology has lowered the costs attributable to the collection and management of data, such costs related to the submission of this data nonetheless still exist to OHCA and the hospitals. Incurring costs to collect data that is not utilized for any identifiable purpose appears to indicate an inefficiency.

Since OHCA is collecting all of the statutorily-required information in a manner that seems to be efficient, we are not making a formal recommendation at this time. OHCA is currently revising many of its Regulations as time permits. During the process, OHCA should recognize the potential for removing requirements for the submission of data that is not viewed as necessary or required by law .

CONDITION OF RECORDS

Our examination of the records of the Office of Health Care Access disclosed the following conditions:

Internal Controls over Cash Receipts / Timeliness of Deposits:

Criteria: The State Comptroller's State Accounting Manual requires the periodic preparation, where feasible, of accountability reports and reconciliations of accounts receivable trial balances to compare the moneys that were actually recorded with the moneys that should have been accounted for.

Section 4-32 of the General Statutes generally requires that any State agency receiving money or revenue for the State amounting to five hundred dollars or more, must deposit it within 24 hours of its receipt.

Condition: We reviewed a sample of 46 checks valued at \$1,272,308, representing payments of hospital assessments. Nine of these checks valued at \$441,362 had not been recorded in the Agency's log of incoming mail.

Of the remaining 37 checks, 34 checks valued at \$714,141 were deposited between one and six days late. These included three checks totaling \$139,844 that were deposited five days late and three checks totaling \$79,079 that were deposited four days late.

During each of the two years under review, the Office of Health Care Access received over \$4,000,000 of revenue, of which at least \$3,500,000 was for expenses recovered from hospitals. However, OHCA does not prepare periodic accountability reports and accounts receivable trial balances for its primary revenue source.

Effect: The failure to record the receipt of checks in the Agency records prevents the assessment of the timeliness of deposit, increases the opportunity for the undetected loss of funds and hinders the reconciliation of OHCA's records to those of the Comptroller and subsidiary accounts receivable balances. The failure to deposit receipts in a timely fashion reduces the Treasurer's opportunity to invest idle money, and represents a significant degree of non-compliance with the cited Statute.

Cause: A lack of administrative control contributed to this condition.

Recommendation: The Office of Health Care Access should take steps to improve internal controls over cash receipts and ensure timely deposits as required by Section 4-32 of the General Statutes. (See Recommendation 1.)

Agency Response: “OHCA agrees with the recommendation and will ensure that existing internal control procedures are enforced.”

Adjustments to Hospital Assessments:

Criteria: Section 19a-631, subsection (b), of the General Statutes requires that actual expenditures made by OHCA in a given year be recovered by assessing a prorated share against all hospitals. “Hospital” in this context means any hospital “...licensed as a short-term acute-care general hospital or a children’s hospital or both by the Department of Public Health.”

Section 19a-632 of the General Statutes mandates the manner in which OHCA’s costs and the hospital’s assessments are to be calculated. A hospital’s assessment reflects the hospital’s net revenue expressed as a percent of the total net revenue derived from all the hospitals. Section 19a-632, subsection (c), of the General Statutes requires that in any given fiscal year, each hospital shall pay OHCA 25 percent of its proposed assessment, adjusted to reflect each hospital’s prorated share of the difference between the prior year’s assessed OHCA costs and the actual costs.

Section 19a-632, subsection (c), of the statutes specifically requires that OHCA render to each hospital, by July 31 of each year, a statement showing the difference between the respective recalculated assessment and the amount previously paid. On or before August 31, the Commissioner, after receiving any objections to such statements, shall make such adjustments which in his opinion may be indicated and shall render an adjusted assessment, if any, to the affected hospitals.

Condition: OHCA did not use the final year-end data when recalculating the assessments for the 1999-2000 and 2000-2001 fiscal years. OHCA also incorrectly applied the standard fringe benefit rate to the total payroll expenditures instead of using lower rates for temporary employees and for certain payments at retirement. These factors lead to an overestimate of OHCA’s costs and a resulting over-recovery of costs from the hospitals.

Effect: The incorrect reassessments resulted in the hospitals being overcharged \$31,940 with respect to the 2000 fiscal year and \$65,174 with respect to the 2001 fiscal year.

Cause: OHCA stated that it is unable to recalculate the assessments by July 31 because a final Comptroller's report is normally not available until some time in August. However, statutorily OHCA has until August 31 to render an adjusted assessment. It appears that once the final State Comptroller's report does become available, OHCA still has time to recalculate their assessments and keep within the August 31 deadline.

The Agency offered no explanation as to why the incorrect fringe benefit rate was used for certain situations.

Recommendation: Procedures should be enhanced to ensure that adjustments to hospital assessments are made using accurate data and the correct fringe benefit rates. If necessary, the Office should request a statutory change that would modify the current deadlines within which OHCA must provide all hospitals with an adjusted assessment. (See Recommendation 2.)

Agency Response: "OHCA agrees with the recommendation and will apply the correct fringe benefit rate to the hospital assessments. We are requesting a date change to the current statutes (Section 19a-632d) that requires OHCA to notify the hospitals of actual expenditures by July 31st of each year. An August 31st deadline will allow the Agency sufficient time to use the Comptroller's fiscal-year-end report of actual Agency expenditures". "

Assessment of Fines and Penalties:

Criteria: Section 19a-632, subsection (d), of the General Statutes requires that each qualifying hospital shall pay a quarterly assessment to the Office of Health Care Access on or before December 31 and the following March 31, June 30 and September 30, annually. Section 19a-632, subsection (e), states "If any assessment is not paid when due, a late fee of ten dollars shall be added thereto and interest at the rate of one and one fourth percent per month or fraction thereof shall be paid on such assessment and late fee."

Condition: During the 2000-2001 fiscal year, 124 quarterly assessment checks were received. Of these, 45 checks were received after their due dates. In 24 cases it appears that no penalty and interest charges were levied. In the remaining 21 cases the late fee and interest

charges assessed were too low because of the application of a grace period.

Effect: The penalties and interest collected were slightly less than would otherwise be expected under the General Statutes.

Cause: OHCA was unable to provide us with any statutory or regulatory basis for the practice of granting grace periods. The “OHCA Funding Procedures Manual” states that “Any payment not received on or before the fifteenth of the month (or is received after the one week grace period) following the assessment due date, is charged a \$10 late fee and 1.25% interest ...”. We were informed that the practice had been approved verbally by a former OHCA Commissioner.

Recommendation: OHCA should institute procedures requiring that penalty and interest charges be levied on late payments of hospital assessments in accordance with statutory provisions. (See Recommendation 3.)

Agency Response: “OHCA agrees with this recommendation and will institute procedures requiring that penalty and interest charges be levied on late payments of hospital assessments without a grace period.”

Contracting with Current/Former Employees:

Criteria: The State has established a Code of Ethics for State Officials that outlines conditions that could present conflicts of interest. Included in these conditions are prohibitions against representing anyone for compensation in front of the Agency in which they served within one year of leaving State service. Provisions also exist requiring an open and public process when awarding State contracts to State officials valued at more than \$100.

Condition: In June 2000, OHCA entered into a contractual arrangement with a former employee. The contract was executed the day after the effective date of the employee’s resignation, indicating that the terms were essentially negotiated while the individual was an OHCA employee. The contract was not awarded through a public process, and the contractual rate was in excess of the individual’s equivalent State salary. The services provided by the individual included those that were performed as a State employee.

Effect: Permitting activities that present the appearance of a conflict of interest reduces public confidence in the contract process.

Cause: OHCA officials apparently had not considered the apparent ethical implications or appearance of such action.

Recommendation: The Office of Health Care Access should remain mindful of the provisions of the Code of Ethics for Public Officials and take steps to ensure that contractors are engaged in accordance with those provisions. (See Recommendation 4.)

Agency Response: “OHCA agrees with this recommendation and will institute controls to ensure that all personal service agreements conform to the provisions of the Code of Ethics for Public Officials.”

Utilization of Staff / Statutorily-Assigned Agency for Administrative Purposes:

Criteria: Section 19a-612a of the General Statutes provides that OHCA shall be within the Department of Public Health (DPH) for administrative purposes only. Section 4-38f of the General Statutes indicates that the Department to which an agency is assigned for administrative purposes only shall provide record keeping, reporting and related administrative and clerical functions for the agency to the extent deemed necessary.

In accordance with Section 4-70e of the General Statutes, the executive financial officer of the Office of Policy and Management (OPM) is charged with responsibility for the review of agencies’ financial staffing needs, along with the review of agencies’ financial systems and operations.

Condition: The Office of Health Care Access had begun to assume added fiscal and administrative duties, attempting to reduce its dependence on the Department of Public Health. Effective June 2001, the primary fiscal/administrative position within OHCA was substantially upgraded. An examination of the rationale used by OHCA and the Department of Administrative Services to justify the upgrade indicates that the new class was necessary because the “administrative purposes only” (APO) relationship with the Department of Public Health (DPH) would no longer be in place, elevating the responsibilities associated with that position.

The elimination of the APO relationship would require a statutory revision, yet no evidence existed that the necessary legislation was proposed. In fact, a bill was proposed in the 2000 legislative session by the Government Administration and Elections Committee that retained the APO arrangement, but moved it from DPH to OPM.

DPH already maintains a structure that seems to meet OHCA's needs. OHCA is physically located next to the DPH business offices, helping to facilitate the sharing of resources

Effect: Efficiencies that may be attainable by fully utilizing the resources of the Department of Public Health are not being realized. Reducing or eliminating the APO relationship creates the need for adopting policies, procedures, additional internal controls, etc.

Cause: We were unable to determine a specific cause for this condition.

Recommendation: The Office of Health Care Access should formally consult with the Office of Policy and Management regarding whether or not the APO relationship is the most efficient and cost effective arrangement. In the absence of a statutory change, the Department of Public Health should be utilized to the greatest extent possible. (See Recommendation 5.)

Agency Response: "The Office of Health Care Access agrees with this recommendation and has formally consulted with the Office of Policy and Management as well as the Department of Public Health regarding the APO relationship."

RECOMMENDATIONS

Our prior report on the fiscal year ended June 30, 1999, contained one recommendation. The status of that recommendation is presented below:

Status of Prior Audit Recommendation:

- The Office should take action to ensure that all contemplated purchases are properly approved with a purchase order prior to the time that a formal order of goods or services is made. This recommendation appears to have been resolved.

Current Audit Recommendations:

1. **The Office of Health Care Access should take steps to improve internal control over cash receipts and ensure timely deposits as required by Section 4-32 of the General Statutes.**

Comment:

Amounts received were not always entered into the Office's records, nor were the records reconciled to those of State Comptroller. Trial balances of amounts due to the Office were not reconciled to the amounts billed and received. We found 34 of 46 deposits to be between one and six days late.

2. **Procedures should be enhanced to ensure that adjustments to hospital assessments are made using accurate data and the correct fringe benefit rates. If necessary, the Office should request a statutory change that would modify the current deadlines within which OHCA must provide all hospitals with an adjusted assessment.**

Comment:

Fringe benefit rates were incorrectly applied. OHCA claimed to be unable to use the State Comptroller's year-end data due to the statutory deadlines.

3. **OHCA should institute procedures requiring that penalty and interest charges be levied on late payments of hospital assessments in accordance with statutory provisions.**

Comment:

We were unable to find a statutory authorization for OHCA's granting of grace periods when calculating penalty and interest charges for late payments.

- 4. The Office of Health Care Access should remain mindful of the provisions of the Code of Ethics for Public Officials and take steps to ensure that contractors are engaged in accordance with those provisions.**

Comment:

A contract was awarded to a former OHCA employee the day after separation from the Agency. The terms appear to have been negotiated while the individual was under the employ of OHCA, and there were no indications that the award was made in an open and competitive process.

- 5. The Office of Health Care Access should formally consult with the Office of Policy and Management regarding whether or not the APO relationship is the most efficient and cost effective arrangement.**

Comment:

OHCA was attempting to develop its own administrative functionality, despite the statutory provisions of Section 19a-612a that places OHCA within the Department of Public Health for administrative purposes only.

INDEPENDENT AUDITORS' CERTIFICATION

As required by Section 2-90 of the General Statutes we have audited the books and accounts of the Office of Health Care Access for the fiscal years ended June 30, 2000 and 2001. This audit was primarily limited to performing tests of the Agency's compliance with certain provisions of laws, regulations, and contracts, and to understanding and evaluating the effectiveness of the Agency's internal control policies and procedures for ensuring that (1) the provisions of certain laws, regulations, and contracts applicable to the Agency are complied with, (2) the financial transactions of the Agency are properly recorded, processed, summarized and reported on consistent with management's authorization, and (3) the assets of the Agency are safeguarded against loss or unauthorized use. The financial statement audits of the Office of Health Care Access for the fiscal years ended June 30, 2000 and 2001 are included as a part of our Statewide Single Audits of the State of Connecticut for those fiscal years.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial-related audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Office of Health Care Access complied in all material or significant respects with the provisions of certain laws, regulations, contracts and grants and to obtain a sufficient understanding of the internal control to plan the audit and determine the nature, timing and extent of tests to be performed during the conduct of the audit.

Compliance:

Compliance with the requirements of laws, regulations, contracts and grants applicable to the Office of Health Care Access is the responsibility of the Office of Health Care Access's management.

As part of obtaining reasonable assurance about whether the Agency complied with laws, regulations, contracts, and grants, noncompliance with which could result in significant unauthorized, illegal, irregular or unsafe transactions or could have a direct and material effect on the results of the Agency's financial operations for the fiscal year ended June 30, 2000 and 2001, we performed tests of its compliance with certain provisions of laws, regulations, and contracts. However, providing an opinion on compliance with these provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial or less than significant instances of noncompliance, which are described in the accompanying "Condition of Records" and "Recommendations" sections of this report.

Internal Control over Financial Operations, Safeguarding of Assets and Compliance:

The management of the Office of Health Care Access is responsible for establishing and maintaining effective internal control over its financial operations, safeguarding of assets, and compliance with the requirements of laws, regulations, and contracts applicable to the Agency. In planning and performing our audit, we considered the Agency's internal control over its financial operations, safeguarding of assets, and compliance with requirements that could have a material or significant effect on the Agency's financial operations in order to determine our auditing procedures for the purpose of evaluating the Office of Health Care Access's financial operations, safeguarding of assets, and compliance with certain provisions of laws, regulations, contracts and grants, and not to provide assurance on the internal control over those control objectives.

Our consideration of the internal control over the Office of Health Care Access's financial operations and over compliance would not necessarily disclose all matters in the internal control that might be material or significant weaknesses. A material or significant weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with certain provisions of laws, regulations, and contracts, or failure to safeguard assets that would be material in relation to the Agency's financial operations or noncompliance which could result in significant unauthorized, illegal, irregular or unsafe transactions to the Agency being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control that we consider to be material or significant weaknesses.

However, we noted certain matters involving the internal control over the Agency's financial operations, safeguarding of assets, and/or compliance, which are described in the accompanying "Condition of Records" and "Recommendations" sections of this report.

This report is intended for the information of the Governor, the State Comptroller, the Appropriations Committee of the General Assembly and the Legislative Committee on Program Review and Investigations. However, this report is a matter of public record and its distribution is not limited.

CONCLUSION

We wish to express our appreciation for the courtesies and cooperation extended to our representatives by the personnel of the Office of Health Care Access during the course of our examination.

Ken Post
Principal Auditor

Approved:

Kevin P. Johnston
Auditor of Public Accounts

Robert G. Jaekle
Auditor of Public Accounts