

# **LBA Financial Audit Report Summary:**

**State of New Hampshire, Governor's Commission on Disability Financial Audit Report for the Fiscal Year Ended June 30, 2010**

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## **Reporting Entity And Scope**

The reporting entity of this audit and audit report is the New Hampshire Governor's Commission on Disability. The scope of this audit and audit report includes the financial activity of the Governor's Commission on Disability for the fiscal year ended June 30, 2010. Unless otherwise indicated, reference to the Commission or auditee refers to the Governor's Commission on Disability.

## **Organization**

The Governor's Commission on Disability is established in RSA 275-C:2 and consists of 30 members appointed by the Governor to a six year term. The Governor appoints a chairman of the Commission. Pursuant to 275-C:3, there are also six ex officio members who serve without a vote on the Commission. The Executive Director is selected by the Commission by a majority vote pursuant to RSA 275-C:4. The Executive Director is an unclassified State employee and acts as secretary to the Commission and performs such other duties as the Commission requires.

The Executive Director position became vacant during December 2009 and was filled effective November 1, 2010. The Commission was staffed by five full-time and one part-time classified employees at June 30, 2010.

The Commission's office is located at 57 Regional Drive, Suite 5, Concord, New Hampshire 03301-8518.

## **Responsibilities**

The Commission's goal is to remove the barriers - architectural, attitudinal or programmatic - which bar persons with disabilities from participating in the mainstream of society.

Pursuant to RSA 275-C:6, the Commission has the following duties and powers:

- To advise the Governor, appropriate State agencies, and the public on matters pertaining to public policy and the administration of programs, services and facilities for persons with a disability in New Hampshire;

- To encourage the development of coordinated, interdepartmental goals and objectives and the coordination of programs, services and facilities among all State departments and private providers of service as they relate to persons with a disability;
- To serve as a source of information to the public regarding all services to persons with a disability;
- To review and make comment to the Governor, State agencies, the legislature, and the public concerning adequacy of State programs, plans and budgets for services to persons with a disability and for funding under the various federal grant programs;
- To research, formulate and advocate plans, programs and policies which will serve the needs of persons with a disability, which may include an assessment of the needs of persons with disabilities, a census of services provided by public and private organizations, identification of unfilled needs, long term goals, short term objectives, action plans to meet objectives and measures of performance. The Commission shall be guided by the goal of formulating an integrated, comprehensive, statewide plan to address the needs of persons with a disability;
- To make annual reports to the Governor on the activities of the Commission.

## **Funding**

The financial activity of the Governor's Commission on Disability is accounted for in the General Fund of the State of New Hampshire. A summary of revenues and expenditures for the fiscal year ended June 30, 2010 is shown in the following schedule.

### **Summary Of Revenues And Expenditures – General Fund For The Fiscal Year Ended June 30, 2010**

Total Restricted Revenues	\$ 279,305
Total Expenditures	<u>629,854</u>
<b>Excess (Deficiency) Of Revenues Over (Under) Expenditures</b>	<b><u>\$ (350,549)</u></b>

The auditor's report on the Commission's financial statement was qualified, as the financial statement does not constitute a complete financial presentation of the Commission in the General Fund.

The audit report includes the auditor's report on internal control over financial reporting and on compliance and other matters. The following is a list of the comments in the report.

#### ***Internal Control Comments***

##### ***Significant Deficiencies***

- Financial Controls Should Be Improved
- Monitoring Controls For The Recording Of Financial Activity Should Be Established
- Budget Process Training And Communication Should Be Improved
- Federal Program Reporting Process Should Be Improved
- Compliance With State Policies And Procedures For Recording And Depositing Revenues Should Be Improved
- Federal Funds Should Be Drawn In A Timely Manner

- Compliance With State Personnel Policies Should Be Improved
- Payroll Controls Should Be Improved
- Part-time Employee Leave Should Be Properly Accounted For
- Federal Payroll Expenditures Should Be Adequately Supported
- Controls Over Vendor Payments Should Be Improved
- Effect Of Statutory Contract Price Limitation Should Be Reviewed
- Monitoring Of Telecommunication Equipment Assistance Program Should Be Improved

***Compliance Comments***

*State Compliance Comments*

- Comprehensive Statewide Plan To Address Needs Of Persons With Disabilities Should Be Formulated
- Compliance With Statutes Should Be Improved
- Compliance With RSA 15-A Should Be Improved