

## **2010-108 AUDIT SCOPE AND OBJECTIVES—Department of Public Health Citation Penalty Accounts**

The audit by the bureau will provide independently developed and verified information related to the State Health Facilities Citation Penalties Account and the Federal Health Facilities Citation Penalties Account, and would include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. For each fiscal year since 2003-04, determine the Citation Penalty Accounts' revenues, expenditures, and fund balances. To the extent possible, review and assess the reasons for any significant changes in these accounts or adjustments that may have affected fund balances.
3. Evaluate Public Health's methods for collecting fines on citations it has issued to long-term health care facilities and assess the adequacy of these methods.
4. Determine whether Public Health has effectively collected fines it has issued to long-term health care facilities. Specifically, for each fiscal year since 2003-04, identify the proportion of citations Public Health issued that it ultimately collected and deposited into the Citation Penalty Accounts. If applicable, determine why Public Health has not fully collected the fines owed and, if appropriate, recommend corrective practices.