

**Legislative Audit Division**  
**Performance Audit Prioritization Process**  
**Fiscal Year 2022**

# LEGISLATIVE AUDIT DIVISION

Angus Maciver, Legislative Auditor  
Deborah F. Butler, Legal Counsel



Deputy Legislative Auditors:  
Cindy Jorgenson  
William Soller

## MEMORANDUM

**TO:** Legislative Audit Committee Members  
**FROM:** William Soller, Deputy Legislative Auditor for Performance and Information Systems Audits  
**DATE:** June 2021  
**RE:** Potential Performance Audit Areas for Fiscal Year 2022

WPS

Please find enclosed a list of potential performance audit topics for fiscal year 2022. This list has been compiled to provide an opportunity for the Legislative Audit Committee to highlight areas of interest for future audit work. These topics have been identified through requests or input from Legislative Audit Division and other legislative branch staff, agency staff, previous audit work, and areas of legislative or general interest.

Several of the potential audit topics were submitted by individual legislators, via legislative resolutions, and a private organization. These include:

- Animal Euthanasia During the COVID-19 Pandemic
- Accuracy and Fairness of Bonus Point System
- Education and Training of Incarcerated Citizens
- Judicial Standards Commission
- Safety of the Asbestos Control Program
- Public Service Regulation Management
- Effectiveness and Funding of Fire Suppression
- State Pandemic Preparedness and Response

In addition, there were potential audit topics submitted by the executive branch. These include:

- Economic Impact of Tourism Promotion
- Fire Protection Assessment Fee
- Social Security Disability Eligibility Determinations
- Developmental Disabilities Program Structure

We are requesting you assign a priority ranking (low, medium, or high) for the potential topics on the attached list. Where you have no interest in a particular issue, you may leave the prioritization section blank.

To assist in scheduling performance audit work for the next year, we would like to receive your priority rankings at the June 7-8 committee meeting, if possible. If you are unable to attend the meeting or unable to turn in your prioritization rankings at that time, you may also return them to the office by mail, fax, or email. Please return your scoring to me by **July 12, 2021**. I will be available during the committee meeting for any questions or comments regarding the potential performance audit list.

### Enclosures

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# Fiscal Year 2022 Potential Performance Audits

## Priority Ranking

### Issue / Subject Area

### Audit Title

Low

Medium

High

### Agency Management & Public Policy

Impacts Pandemic-Related Remote Work Expansion

Agency Use of Paid Administrative Leave

Agency Internal Audit Functions

### Economy & Jobs

Nurse Licensure Compact Effect on Healthcare

Unemployment Insurance Benefits During a Pandemic

Economic Impact of Tourism Promotion\*

Effects of Workers' Compensation Reform

### Education

Animal Euthanasia During the COVID-19 Pandemic\*

Supporting Students with Mental Health Issues

Evaluation of Admissions Requirements

Evaluating the Impact of Student Fees

### Fisheries & Wildlife

Trends in Enforcement at Fish, Wildlife & Parks

Accuracy and Fairness of Bonus Point System\*

### General Government

Role of the Land Board in Managing State Real Property

### Justice & Corrections

Education and Training of Incarcerated Citizens\*

Oversight of the Search and Rescue Program

Judicial Standards Commission\*

### Natural Resources & Environment

Safety of the Asbestos Control Program\*

Fire Protection Assessment Fee\*

Public Service Regulation Management\*

Effectiveness and Funding of Fire Suppression\*

### Public Health & Human Services

State Pandemic Preparedness and Response\*

Social Security Disability Eligibility Determinations\*

Developmental Disabilities Program Structure\*

Ensuring Quality Care for Vulnerable Adults

### Taxation & Revenue

Tax Return Preparer Fraud

### Transportation

Monitoring and Improving Highway Safety

Design and Costs Related to Innovative Contracting

Efficacy of the Office of Civil Rights Programs

**\*Denotes a formal request from a citizen, state agency, or legislator via a letter, legislative resolution, or legislative request for a performance audit in that area.**

## **Agency Management & Public Policy**

### **Impacts Pandemic-Related Remote Work Expansion**

The global pandemic fundamentally changed the public sector's working landscape. In October 2020, the Center for State and Local Government Excellency surveyed state and local government employees. They found 78% of the respondents who were currently engaging in any remote work were not working remotely pre-COVID. To respond to COVID-19, the State of Montana implemented Emergency Onsite and Remote Work Procedures in March 2020. These procedures were designed to protect the health and safety of state employees and reduce potential exposure to the COVID-19 virus, while maintaining necessary state-government operations. These emergency procedures generally required each department director or agency head to identify, along with agency management, those employees who could work remotely while maintaining the department's current operations. During the 2021 legislative session, legislators expressed interest in identifying remote work best practices and understanding how remote work has impacted government operations and productivity.

#### **Potential audit examination areas could include:**

- Whether government services and employee productivity has been impacted as a result of shifting many operations to remote format.
- Identify and determine the consistency of agencies' internal remote work policies and procedures.
- Identify other states' best practices for remote work accountability and supporting and managing employees remotely.
- Calculate any financial investment agencies made to support employees who transitioned to remote work during the pandemic.

**Auditee:** The Department of Administration; Multi-Agency.

**Activity Last Audited:** This topic has not been the subject of a recent performance audit.

**Recent Financial Activity:** Currently unknown.

**Agency Use of Paid Administrative Leave**

A review of state data on paid administrative leave use for state fiscal year (FY) 2019 shows there was 21,799 hours at a cost of \$644,932. Paid administrative leave is a tool which agencies have for managing their employees. Federal law establishes that employees have a property interest in their state employment. For this reason, an employee cannot lose pay without due process. Because of this, a common use of paid administrative leave is to pay an employee to not be in their office during an investigation into their conduct or other due process proceedings. Another potential use of paid administrative leave would be to use it to circumvent traditional settlements with employees. A previous audit of state employee settlement activity found administrative leave can be used to circumvent traditional settlement costs. Public reporting of state employee settlements in FY 2020 totaled \$102,057. This represented a 92% decrease in settlement costs compared to the FY 2018 settlement costs identified in the audit. This could mean since public reporting of settlement activity agencies have pursued other means such as paid administrative leave to settle disputes with employees. The audit would review the use of paid administrative leave by executive branch agencies and determine if it is being use appropriately.

**Potential audit examination areas could include:**

- Do state agencies consistently manage and use administrative leave based on established policies and procedures?
- What are other states or best practices related to the use of administrative leave?
- Is paid administrative leave being used to circumvents traditional settlements?

**Auditee:** The Department of Administration; Multi-Agency.

**Activity Last Audited:** While this topic has been raised as part of other audit work, it has not been the subject of a recent performance audit.

**Recent Financial Activity:** Currently unknown.

**Agency Internal Audit Functions**

The role and use of internal audit functions vary between agencies. In December 2016, as part of a legislative request, audit staff provided legislators with information regarding internal audit and related positions within state agencies. This work revealed that internal audit and related positions vary significantly by agency in both the main duties of the position and the percentage of time spent on internal audit-specific work. Some state government agencies, as well as Montana's two flagship universities, have internal audit functions. Internal auditors perform evaluations on agency processes, systems, and operations. A 2016 legislative request found there are 30 internal audit positions and 22 related positions across Montana state agencies. The average salary of those positions was \$57,296. The 30 internal audit positions are concentrated in nine agencies, and there are related positions in five agencies. During the 2021 legislative session, several legislators expressed interest in the responsibilities of these functions to identify and correct internal errors prior to legislative audits. Performance audits in other states have identified issues with resource limitations, limited reporting channels that restrict auditor independence or autonomy, and issues in the use (or lack thereof) of applicable professional standards in internal audit functions.

**Potential audit examination areas could include:**

- Determining and evaluating alignment of internal audit function with established best practices.
- Assessing the distribution and need for internal audit functions across state agencies.
- Reviewing of any potential conflicts or restrictions in reporting internal audit findings, relative to how internal audit functions are organizationally located within state agencies.

**Auditee:** Multi-Agency.

**Activity Last Audited:** This topic has not been the subject of a recent performance audit.

**Recent Financial Activity:** Currently unknown.

## Economy & Jobs

### **Nurse Licensure Compact Effect on Healthcare**

In October 2015, Montana joined the NLC (Nurse Licensure Compact), which allows all unencumbered Montana nurse licensees to be eligible for a multi-state license to practice in other compact states. Legislation passed during the 2017 session adopted the requirements of the enhanced nurse licensure compact (eNLC), demonstrating continued legislative interest in Montana's participation in the compact. This updated compact, which took effect in January 2018, standardized licensure requirements for eligibility to obtain a multistate license and added requirements such as graduation from an accredited school, passing the NCL board exam, and biometric criminal background screening. Critics of the compact note that continuing education requirements are not consistent from state to state, and that disciplinary activity can be more difficult to track among multiple states. The Montana Board of Nursing is administratively attached to the Department of Labor and Industry and is responsible for the licensing and statutory and regulatory requirements for Montana nursing professionals. The Board is comprised of nine individuals appointed by the governor and serves approximately 23,000 licensees. Statute requires Board members include four registered professional nurses, three practical nurses, and two public members. The Board of Nursing is the state's largest professional or occupational licensing board based on the number of licensed individuals. Nearly all of the application and licensure activities are completed online.

#### **Potential audit examination areas could include:**

- With standardized licensing requirements, has the quality of nursing care improved or gotten worse since joining the compact?
- Are Montana licensed nurses more likely to look for work outside the state since joining the compact?
- Has the availability of qualified nurses changed since the implementation of the compact, impacting regional shortages in the profession?

**Auditee:** The Department of Labor and Industry.

**Activity Last Audited:** This topic has not been the subject of a recent performance audit.

**Recent Financial Activity:** The board had revenue of \$908,000 and expenditures of \$1.62 million in 2019.

**Unemployment Insurance Benefits During a Pandemic**

An unprecedented number of unemployment insurance (UI) claims were filed in 2020 due to the COVID-19 pandemic. Almost 125,000 people filed an initial or continued UI claim since the start of the pandemic in Montana. While UI benefits in Montana totaled about \$107 million in 2019, UI benefits distributed in 2020 exceeded \$1 billion. Several new pandemic-related UI programs were made available in 2020 from a federal aid package, such as additional weekly benefits and additional weeks of UI benefits. The flood of UI claims in 2020, many submitted by people who had never before applied for benefits, strained UI Division infrastructure and staff. As a result, some people applying for UI said they encountered long wait times or had calls go unanswered when seeking help with their claims. Additionally, Montana has seen an increase in attempted fraud for UI benefits, some of which is attributable to a sophisticated nationwide scheme by cyber-criminals. Even with employment levels rebounding, the UI Division will continue to be impacted as the landscape of the Montana workforce changes as a result of the pandemic. Any work conducted within the context of a potential performance audit will need to coordinate with ongoing Financial-Compliance Audit testing.

**Potential audit examination areas could include:**

- Assessing the extent of customer service difficulties for UI claimants during the pandemic, including identifying the factors that contributed to them.
- Comparing DLI's pandemic response to other state workforce programs.
- Evaluating the effectiveness of the department's efforts to detect or prevent fraudulent UI claims.

**Auditee:** The Department of Labor and Industry.

**Activity Last Audited:** A performance audit of UI was issued in 2012.

**Recent Financial Activity:** UI Division expenditures were \$15.6 million in FY 2020.



**Economic Impact of Tourism Promotion\***

Each year the Department of Commerce, through its Office of Tourism and Business Development, distributes millions of lodging tax dollars for various tourism promotion activities. These tax dollars support various tourism promotion organizations as well as funding grants for specific projects designed to stimulate the tourism economy in communities across the state. Nearly two-thirds of the revenue generated from the 4% lodging facility use tax is allocated to the Office of Tourism and Business Development for its various statewide tourism promotion initiatives, with the remainder split up among regional convention and visitors' bureaus, Montana State Parks, the Montana Historical Society, and other entities. Currently, the department contracts with a private vendor to study the impact of its various tourism promotion activities, including calculating the number of visitors generated by various marketing campaigns. In addition, the department works with the Institute for Tourism & Recreation at the University of Montana. ITRR makes an annual estimation of the economic contribution of nonresident visitors to Montana's economy. Some studies in other states have questioned the economic benefit of such publicly funded tourism promotion programs and have suggested that the return on invested public money is minimal.

**Potential audit examination areas could include:**

- How does the Department of Commerce measure the economic impact of its tourism promotion activities, and how does its criteria compare to that used by other states?
- What is the value to Montana cities, counties, regions, or specific industries of the state's tourism promotion activities?

**Auditee:** The Department of Commerce.

**Activity Last Audited:** Never. However, a 2019 performance audit examined the selection process for tourism promotion grants (a small portion of the department's annual bed tax allocation), and a 2020 performance audit looked at the Department of Revenue's administration of the state's lodging taxes.

**Recent Financial Activity:** In FY 2020, \$18.9 million of the lodging facility use tax was distributed to the Department of Commerce for tourism promotion.

**Effects of Workers' Compensation Reform**

Around 24,000 workplace injuries are reported in Montana annually, with benefits paid from a combination of private, self-employed, and State Fund provided insurance. The legislature enacted significant reforms to Workers' Compensation in 2011 to lower insurance rates. The last of these reforms, a 60-month termination of benefits, began to apply to existing benefits in July 2016. Rates have fallen or remained the same year after year for over a decade. However, there are possible unintended consequences of these reforms, such as shifting work-related medical costs to state taxpayers and burdensome administrative requirements for injured workers. For example, stakeholders report ineffective and costly administrative practices of reopening medical benefits for injured workers, such as requiring a medical director or panel of doctors to review the reopening of claims that are for low-cost prescription medications.

**Potential audit examination areas could include:**

- Implementation of Worker's Compensation reform by Montana State Fund and the Department of Labor and Industry, including the ability to settle claims to reduce rates.
- Cost-efficiency of administrative requirements established surrounding the 60-month termination of benefits.
- Consideration of potential cost-shifting of injured workers medical and indemnity cost on to taxpayer funded social programs due to reforms.

**Auditee:** The Montana State Fund.

**Activity Last Audited:** A performance audit of worker's compensation insurance premiums was issued in 2014.

**Recent Financial Activity:** The worker's compensation program paid \$234 million in benefits in FY 2019.

## Education

### **Animal Euthanasia During the COVID-19 Pandemic\***

Based on concerns regarding state resources allocated to support animal research activities, a national animal rights organization, People for the Ethical Treatment of Animals (PETA), requested an examination of state funding used to support animal experimentation. According to PETA, there was widespread euthanasia of research animals at the start of the COVID-pandemic. The University of Montana (UM) and Montana State University (MSU) research labs routinely conduct research with animals. Both labs have disaster plans indicating euthanasia may be necessary in a disaster such as a pandemic. The UM and MSU animal research labs self-identify as following the Association for Assessment and Accreditation of Laboratory Animal Care best practices. Also, the Public Health Service/National Institutes of Health/Office of Lab Animal Welfare regulates and inspects animal care in research labs. In some instances, the United States Department of Agriculture regulates and inspects animal research labs as well.

#### **Potential audit examination areas could include:**

- What are best practices regarding how to euthanize research animals in times of disaster?
- Did UM and MSU comply with federal regulations regarding the decision to euthanize research animals during the recent pandemic?
- Did UM and MSU follow their institution's disaster plan regarding research animals?
- What processes did other state universities and similar institutions use when euthanizing research animals in the pandemic?

**Auditee:** The University of Montana; Montana State University.

**Activity Last Audited:** This topic has not been the subject of a recent performance audit.

**Recent Financial Activity:** Currently unknown.

**Supporting Students with Mental Health Issues**

A child's mental health can impact her/his ability to function, learn, and grow while in the classroom. Each year, 13-20% of children experience mental health disorders. Suicide is the second leading cause of death among ages 10-14 and 15-24, and Montana's suicide rate for youth 11-17 was double that of the national rate. The ongoing pandemic may be an additional factor impacting students' mental health and access to treatment. The Montana Legislature recognizes suicide is an ongoing issue: in 2015, it passed *The Montana Suicide Awareness and Prevention Training Act*, requiring the Office of Public Instruction (OPI) to provide guidance and technical assistance to Montana schools on youth suicide awareness and prevention. OPI also recently received a \$9 million grant to develop state infrastructure at OPI and the Department of Public Health and Human Services (DPHHS) to support Montana school district's efforts to promote mental health and respond to students' mental health needs. In coordination with OPI and DPHHS, Montana schools also administer Comprehensive School and Community Treatment (CSCT) Medicaid services to children with serious emotional disturbance. In addition, the 2021 Legislature showed concern over a recent US Centers for Medicare and Medicaid determination that has since required DPHHS to absorb the cost of the CSCT state share that was previously paid by the schools via in-kind payments. As such, as part of HB 2, DPHHS requested the 2021 Legislature appropriate \$44.5 million to cover the state share during the 2023 biennium until it develops a new matching methodology. The bill has been signed the governor.

**Potential audit examination areas could include:**

- Identifying the different programs at OPI and DPHHS and related to promoting and treating children's mental health disorders and whether the programs' current structures and efforts are organized for efficiency and effectiveness, including coordinating with nonprofit organizations that offer similar intervention programs.
- Determining whether OPI is providing appropriate guidance and assistance to school districts, per the Montana Suicide Awareness and Prevention Training Act.
- Examine other states' efforts to address mental health in the K-12 setting.
- Analyzing geographic or other disparities in Montana youth suicide rates and mental health issues.

**Auditee:** Office of Public Instruction, Department of Public Health and Human Services.

**Activity Last Audited:** This topic has not been the subject of a recent performance audit.

**Recent Financial Activity:** Currently unknown and spread across multiple departments and programs.

### **Evaluation of Admissions Requirements**

The Montana University System outlines requirements for prospective students to meet to be accepted into a four-year university within the university system. These universities include Montana State University and its campuses, and the University of Montana and its campuses. Prospective students must either achieve at least a 2.5 high school GPA, a top-half ranking in their graduating class, an ACT score of 22, or a SAT score of 1120. However, there are exemptions to these requirements. Non-traditional students (one who does not enter college for a period of three years or longer following high school graduation), transfer students, and international students must meet separate requirements based on their student-status. Other exemptions include summer-only students and part-time students (seven or fewer academic credits per semester). The universities may offer more requirements or opportunities for admission at their discretion. For example, Montana State University requires that prospective students complete a college preparatory curriculum such as four years of English courses, three years or social studies courses, etc. Students may also be admitted on a provisional basis. These students can gain full admission to their university by earning a “C” or better, scoring well on assessment exams, and completing an associate degree.

#### **Potential audit examination areas could include:**

- Reviewing admittance records for the various types of admission.
- Examining structures in place at the universities to ensure academic success of students after admission.
- Assessing academic performance for exempt and provisional students compared to fully-admitted students.
- Reviewing university compliance to tracking provisional and international student admissions.

**Auditee:** The Montana University System.

**Activity Last Audited:** In 2018, the Legislative Audit Division issued a performance audit on the Montana University System Coordination of Student Enrollment and Administrative Services (18P-01). This audit briefly looked into student admissions, but no previous audits have fully examined the Montana University System admissions process.

**Recent Financial Activity:** Admissions fees revenues for the Montana University System for FY 2020 totaled \$932,706. Undergraduate admission application fees for the state’s flagship universities are between \$30-40 and graduate admission application fees are \$60.

**Evaluating the Impact of Student Fees**

With the cost of higher education increasing nationwide, the financial burden of obtaining a college degree can be a large deterrent for some students. Other states have examined the recent rise in student fees and the effects on university funding and programs, with the concern that higher student fees may not necessarily lead to better outcomes for students if fees are not being used as intended. Students seeking higher education opportunities in Montana can pay upwards of \$1,000 in fees per semester for a four-year degree and \$600 in fees per semester for a two-year degree. Examples of common student fees include fees related to student orientation, laboratory materials, health care, or technology, with some student fees directly related to student achievement and some administrative in nature. Montana universities rely on these student fees, as well as funding from the Montana University System, to operate their campuses and improve student outcomes. The Board of Regents is responsible for approving funding to Montana universities and colleges and ensuring that these institutions are meeting their goals.

**Potential audit examination areas could include:**

- Examining programs and outcomes funded by student fees at Montana colleges and universities.
- Reviewing board oversight and approval of fees and funds.
- Evaluating the cost of higher education in Montana and the effects on student success.

**Auditee:** The Montana University System; the Board of Regents.

**Activity Last Audited:** A performance audit on university workforce data reporting in the Montana University System was issued in 2017, but no previous audits have examined student fees.

**Recent Financial Activity:** During FY 2020, the four campuses of UM collected \$25,956,356 in student fees, while total student fees for MSU were \$39,509,467.

## Fisheries & Wildlife

### **Trends in Enforcement at Fish, Wildlife & Parks**

The Law Enforcement Division of the Department of Fish, Wildlife & Parks works to protect and manage wildlife and its environment and Montana's hunting, fishing, trapping, and recreation heritage. Approximately 100 wardens across the state carry out the day-to-day duties and responsibilities in protecting Montana's fish, wildlife, and state park resources. According to their 2018 annual report, the FWP Law Enforcement Division has an overall annual budget of approximately \$12 million (\$2.5 in federal and \$9.5 million in state funds). In recent years, the division has undergone several changes in leadership which has reportedly impacted morale within the division. In addition, changes during the 2017 Legislative Session reduced the amount the funding the division receives from the sale of hunting and fishing licenses, replacing it with funding through federal Pittman-Robertson (P-R) and Dingell-Johnson (D-J) funding. P-R funding comes from a tax on ammunition and firearm sales, and D-J funding comes from a tax on fishing equipment. Law enforcement is excluded as an authorized activity for both funding sources, which can only be used for direct fish and wildlife management activities. The recent change requires game wardens to spend 31 percent (historically around 4 percent) of their time on P-R and D-J eligible activities (e.g. habitat maintenance, wildlife disease surveillance, game damage investigations, etc.) in place of law enforcement activities. As of 2019, there were decreases reported in the following enforcement areas: fishing access site patrols (46 percent), angular contacts (32 percent), hunter contacts (8 percent), and license fraud investigations (82 percent). Trapper contacts have increased by 30 percent and new wildlife projects have been completed since the 2017 legislative session.

### **Potential audit examination areas could include:**

- How changes in funding sources have affected the effectiveness of FWP enforcement efforts.
- How the division prioritizes its workload to make efficient use of the funding it receives while allocating resources to appropriate activities.

**Auditee:** The Department of Fish, Wildlife & Parks.

**Activity Last Audited:** In 1996, a performance audit examining game warden was issued. Game wardens are part of the Enforcement Division.

**Recent Financial Activity:** The Enforcement Division has an annual budget of approximately \$12 million.

**Accuracy and Fairness of Bonus Point System\***

Legislators have fielded ongoing constituent concerns regarding the consistency and fairness of bonus point calculations for big game hunts in the state. Specifically, there are concerns with how bonus points are calculated and if the point squaring process is fairly calculated and consistently applied. These calculations are conducted by the Licensing Bureau within the Administration Division of Fish, Wildlife, and Parks (FWP). Each year, more than 100,000 sportsmen apply to FWP for the chance of drawing a special hunting license or special permit for multiple big game species, upland game birds, and migratory birds. The bonus point system is participation based, and applicants must indicate on the application if they wish to participate, as well as pay a participation fee. For every year an applicant applies for a license or permit, participates in the system, and is unsuccessful in the drawing, they will earn one point. The bonus points earned are used in future years to place the applicant's name in the drawing multiple times. The number of additional chances is calculated by squaring the base bonus points.

**Potential audit examination areas could include:**

- Examining any computer system concerns during drawing and any effect on randomness on the drawings.
- Evaluating FWP's current drawing process, including how FWP ensures all paid applicants are entered into the drawing and bonus points are accurate.
- Conducting a statistical analysis of results and mathematic formulas involved to determine fairness and accuracy of drawings.

**Auditee:** The Department of Fish, Wildlife & Parks.

**Activity Last Audited:** In 2009, there was an Information System audit issued which examined FWP's automated licensing system. However, this topic has not been the subject of a recent performance audit.

**Recent Financial Activity:** The Licensing Bureau within the Administration Division had FY 2020 expenditures of \$900,000.



## General Government

### **Role of the Land Board in Managing State Real Property**

The five-member Board of Land Commissioners (Land Board) consists of the governor, attorney general, secretary of state, commissioner of higher education, and state auditor and insurance commissioner. The Montana Constitution grants the Land Board authority over school trust lands, and other sections of the constitution and statute gives it the authority to approve transactions involving other state real property. A recent performance audit noted that the constitution and state law are not entirely consistent in their definitions of various types of state-owned real property. These sources are also inconsistent in their provision of authority to the Land Board. In early 2018, a conservation easement brought before the Land Board raised questions about the board's legal authority and whether it extends beyond school trust lands. A subsequent approval of the conservation easement by the governor outside of the Land Board's approval resulted in a legal opinion by the attorney general challenging the decision; that legal opinion was ultimately overturned by the Montana Supreme Court. The 2021 Legislature passed a bill that reasserts the Land Board's authority to review and approve purchases and easements above certain monetary or geographic thresholds.

#### **Potential audit examination areas could include:**

- Beyond school trust land, what state-owned real property does the Land Board have constitutional and legal authority to determine the use of?
- What are the revenue trends for various traditional uses of school trust lands (resource development, grazing, etc.), and what is the Land Board doing to plan for future revenue generation on these lands?

**Auditee:** The Board of Land Commissioners; the Department of Natural Resources and Conservation.

**Activity Last Audited:** A 2013 performance audit examined the management of oil and gas and commercial leasing on state trust land. A performance audit of state real property management touched on some Land Board issues in 2015.

**Recent Financial Activity:** State trust lands produced \$64.2 million in distributable revenue in FY 2020, the majority of which is distributed to K12 schools and universities.

## Justice & Corrections

### **Education and Training of Incarcerated Citizens\***

Studies have shown that prison inmates are more likely to succeed after release from prison if they receive education and/or training while incarcerated. The Montana Department of Corrections currently uses five prisons to house offenders throughout the state: Montana State Prison (MSP) for men, the Montana Women's Prison (MWP) for women, and three additional contracted men's prisons. A 2020 performance audit comparing the four men's prisons found that rates of high-school equivalency certificate (HiSET) attainment varied considerably between the four prisons, and that the department did not centrally track this measure. Fewer than five percent of all male inmates in the prison population received HiSETs annually (the audit did not address MWP.) Montana Correctional Enterprises (MCE) is a division of the Department of Corrections, headquartered near Montana State Prison at Deer Lodge, and employs 97 civilians who help provide daily training for approximately 700 inmates at Montana State Prison and Montana Women's Prison in Billings. It provides general and vocational education, on-the-job training, and work experience to inmates in industry, vocational, and agricultural programs. It does not operate at the contract prisons. In 2021, the Montana Legislature passed HJ 47 which requests both an interim study and a performance audit of the educational programs and vocational training opportunities for the incarcerated.

#### **Potential audit examination areas could include:**

- How does the department track and incentivize educational attainment for offenders while in prison?
- What are the success rates and practices of HiSET programs in each of the prisons?
- How does the department determine vocational training subjects and do they align with in-demand employment opportunities?
- What is the availability of vocational training opportunities at contract prisons and the Women's prison relative to Montana State Prison, including higher education opportunities?

**Auditee:** The Department of Corrections.

**Activity Last Audited:** This topic has not been the subject of a recent performance audit.

**Recent Financial Activity:** MCE expends around \$5 million annually, with additional education costs in the Secure Custody Facilities Division.

**Oversight of the Search and Rescue Reimbursement Program**

The Disaster & Emergency Services Division (DES) coordinates state level response to incidents and emergencies that exceed the capabilities of the local jurisdiction. It also administers a search and rescue reimbursement program to reimburse local governments for search and rescue missions. Search and rescue missions are often conducted for individuals who have been outdoors recreating, such as hunting, fishing, hiking, rafting, or cross-country skiing. While search and rescue has been focused on traditional outdoor activities, outdoor recreation has evolved much in the past several decades to include numerous other possibilities and individuals, such as geocaching and restoration and conservation volunteering. Funding for reimbursement for search and rescue missions by local governments comes from state special revenue funds derived from surcharges on conservation licenses and off-road vehicle licenses. Audits of search and rescue programs in other states, such as in Washington and in Utah, found abuse in the program and insufficient oversight of funds.

**Potential audit examination areas could include:**

- Examining the roles of and coordination between DES, other state agencies, and local governments in search and rescue missions.
- Assessing timeliness of the search and rescue reimbursement processes for participating agencies.
- Reviewing the funding mechanism for search and rescue operations, including processes for ensuring reimbursements are appropriate and subject to budgetary oversight.

**Auditee:** The Department of Military Affairs.

**Activity Last Audited:** A performance audit of DES was conducted in 1998, but was not specific to Search and Rescue.

**Recent Financial Activity:** DES expenditures were around \$12 million in FY2020.

**Judicial Standards Commission\***

An effective judicial oversight entity is vital to maintain a fair and impartial judiciary and limit the potential for judges to abuse or misuse their power. The Montana Judicial Standards Commission was established in 1973 and is responsible for hearing and investigating complaints against state judges and other judicial officers. The commission makes recommendations to the Montana Supreme Court regarding disciplinary actions. A recent performance audit of a comparable California commission found that judicial investigators failed to pursue allegations thoroughly and ignored signs of ongoing misconduct; that the structure and proceedings of the commission were not aligned with judicial best practices; and that the commission had not taken action to improve its public transparency and accessibility. During the 2021 Montana Legislative Session, the legislature passed HJ 40, which requests the Legislative Audit Committee prioritize a performance audit to determine whether the commission is effectively and efficiently processing complaints against judicial officers.

**Potential audit examination areas could include:**

- Assessing whether complaint investigations are conducted thoroughly, impartially, and in accordance with statutory requirements.
- Reviewing whether the commission enforces standards for disclosure and confidentiality.
- Exploring whether the Commission's structure and proceedings conform with best practices to ensure impartiality.

**Auditee:** The Montana Judicial Standards Commission.

**Activity Last Audited:** This topic has not been the subject of a recent performance audit.

**Recent Financial Activity:** In FY 2020, commission expenditures were about \$12 thousand.

## **Natural Resources & Environment**

### **Safety of the Asbestos Control Program\***

The Montana Asbestos Control Program was created to prevent unnecessary public exposure to asbestos, a fibrous, commonly used mineral with identified health hazards. The program administers portions of federal regulations related to air pollutants in building renovations and demolitions, asbestos disposal and other asbestos-related activities. The program is located within the Department of Environmental Quality and generally oversees asbestos abatement and removal practices in the state. These responsibilities include issuing permits and training and accrediting asbestos abatement professionals. In recent years, the legislature raised concerns regarding the use of unaccredited abatement professionals, and the illegal dumping of asbestos materials in local landfills by building contractors.

#### **Potential audit examination areas could include:**

- What are management timeliness for permitting and accreditation activities?
- Do current practices for the safe removal, abatement, and disposal of asbestos protect the public?
- How do program practices compare to similar activities in other states and as defined by established best practices?

**Auditee:** The Department of Environmental Quality.

**Activity Last Audited:** This topic has not been the subject of a recent performance audit.

**Recent Financial Activity:** The department had expenditures of \$287 thousand in FY 2020 for the program.

**Fire Protection Assessment Fee\***

The Montana Department of Natural Resources and Conservation (DNRC) oversees state-county cooperative fire protection agreements in Montana, with each county providing wildland fire protection through a system of volunteers, county personnel, and rural fire districts that are supported by DNRC. The Fire Protection Assessment Program supports county-level “pre-fire suppression” activities to ensure county cooperatives are prepared to respond in the event of a wildland fire, such as recruiting and training of local fire personnel. The funding for this program comes from fees assessed on owners of forestland, primarily in western Montana. While this program has not changed much since its inception in the 1960s, forest fires have become increasingly more dangerous, and require more complex fire responses. Consequently, inadequate preparation amplifies the risk of public safety issues, increases the likelihood of property damage due to wildfires, and adds additional risk to fire personnel. Additionally, fire suppression incurs substantial costs the state. For instance, wildfires in 2017 resulted in a state liability of \$74.4 million. While this liability represents fire suppression efforts, fire-prevention activities are critical in mitigating the spread, damage, and costs caused by increasingly dangerous wildfires.

**Potential audit examination areas could include:**

- Examining the fee structure for the program, including assessing any geographic disparities and impacts.
- Reviewing the percentage of landowners in the state who are assessed this fee, including the distribution of fees to rural fire districts and other partners
- Identifying best practices and processes in other states regarding similar pre-fire suppression funding and activities.

**Auditee:** The Department of Natural Resources and Conservation.

**Activity Last Audited:** This topic has not been the subject of a recent performance audit.

**Recent Financial Activity:** The program had \$4 million in expenditures, with \$3.7 million in revenue from assessment fees of forestland owners in FY 2020.

**Public Service Regulation Management\***

The mission of the Public Service Commission (PSC) is to fairly balance the long-term interests of Montana utility and transportation companies and their customers. To fulfill this mission, the PSC Regulatory Division is charged with conducting analysis of the operations of regulated public utilities and motor carriers. These analyses advise the PSC on economic, public policy, financial, and technical issues related to regulated entities and provide suggestions for rate determination. The Regulatory Division also implements the commissions orders, monitors compliance, and enforces rules and regulations. Recently the Public Service Commission has been the center of controversy, including interpersonal conflict between commissioners, court rulings of improper bias in contract disputes, and failure to follow energy law or precedence in some decisions. These controversies raise concerns about potential improper influence on the Regulatory Division's analysis, and implementation of problematic commission orders.

**Potential audit examination areas could include:**

- What are the effects of internal strife and commissioner agendas on utility analysis and regulation?
- Is the PSC in compliance with statutory program requirements when conducting regulatory analyses?
- How does the PSC enforce regulatory orders, including ensuring the integrity of the inspection process?

**Auditee:** The Montana Public Service Commission.

**Activity Last Audited:** A recent Financial-Compliance audit addressed some of the impacts of cultural issues on the financial operations of the PSC; however, this topic has not been the subject of a recent performance audit.

**Recent Financial Activity:** The commission's regulatory program had expenditures of \$4.1 million in FY 2020 expenditures.

**Effectiveness and Funding of Fire Suppression\***

Forest fires have become increasingly dangerous and prevalent throughout Montana. The Montana Department of Natural Resources and Conservation (DNRC) directly protects over 5 million acres of state and private lands through the Fire Suppression Program. Additionally, DNRC oversees state-county cooperative fire protection, where each county provides wildland fire protection through a system of volunteers, county personnel, and rural fire districts. The growing need for more complex fire responses persistently stresses DNRC's fire suppression capabilities. Consequently, there are concerns that a lack of preparation or a disorganized response could lead to significant property damage due to wildland fires, public safety issues, and risk the safety of fire personnel. Fire suppression is costly to the state. Fire suppression in 2017, the most expensive fire year in Montana's history, resulted in a state liability of \$74.4 million. With such high costs, it is important that resources are allocated effectively for fire suppression and that funding is used properly.

**Potential audit examination areas could include:**

- Assessing the allocation of fire suppression spending statewide, including a review of fire suppression costs and sources of revenue.
- Reviewing the coordination of fire suppression activities across the response system between local, state and federal resources.
- Examining the allocation of fire suppression equipment during the fire season.
- Evaluating Montana's overall fire suppression policy, including reviewing best practices regarding balancing costs with property damage.

**Auditee:** The Department of Natural Resources and Conservation.

**Activity Last Audited:** A performance audit of wildland fire administration was issued in 2004.

**Recent Financial Activity:** The department expended \$20.2 million in fire suppression in FY 2020.



## Public Health & Human Services

### **State Pandemic Preparedness and Response\***

The 2019 Coronavirus (COVID-19) outbreak resulted in 5,000 hospitalizations and over 1,500 deaths in Montana. It was the first major worldwide pandemic in 100 years, causing significant loss of life and economic disruption. Because such large-scale public health emergencies have occurred infrequently, they provide a rare opportunity to assess the state's preparedness and response to the outbreak with the intention of improving responses to future such events. The Communicable Disease Control & Prevention Bureau of the Department of Public Health and Human Services' (DPHHS) Public Health and Safety Division manages a public health emergency preparedness program. This program exists to help local and tribal health jurisdictions prepare for and respond to health emergencies, to coordinate local surveillance and response systems, and to keep Montana citizens informed of public health emergencies. The government response to the pandemic required coordination of multiple other government entities, including the Director's Office and other divisions at DPHHS, as well as Montana Disaster and Emergency Services (DES) of the Department of Military Affairs. Shortages of Personal Protective Equipment (PPE) and other medical equipment have occurred in Montana and nationwide with immense effort and resources expended by government entities to procure and distribute it quickly and efficiently.

#### **Potential audit examination areas could include:**

- State agencies' preparation for and coordination of statewide response to COVID-19, including how federal and state resources were managed and directed to various jurisdictions.
- How the state tracked and shared pandemic-related data with tribes and local governments, intra-state and federal government entities, and the public in order to promote best practices for public safety and to enable government pandemic management decisions.
- The needs, stockpiles, procurement, and statewide logistical allocation of PPE and other medical resources.

**Auditee:** The Department of Public Health and Human Services; the Department of Military Affairs

**Activity Last Audited:** This topic has not been the subject of a recent performance audit.

**Recent Financial Activity:** The Communicable Disease Control & Prevention Bureau expends about \$13.5 million annually prior to pandemic. In FY 2020 and 2021, unanticipated federal funds were administered through director's office in response to the pandemic and amounted to \$8.3 million in FY 2020 alone. Other funds and resources may have been distributed through other DPHHS or DES entities.

**Social Security Disability Eligibility Determinations\***

Social Security Disability Insurance (SSDI) and Supplemental Security Income (SSI) are two federal programs that provide financial assistance to individuals with disabilities. An individual with a disability residing in the state may apply for benefits from these programs online or through one of several social security field offices in Montana. Following an initial review and approval by a field office, the Disability Determination Services (DDS) Bureau within the Montana Department of Health and Human Services then makes a determination on the social security disability claim based on an applicant's medical information. According to DPHHS, in federal FY 2020, DDS received 4,789 initial disability case filings, primarily from field offices in Montana. They made a medical determination on 4,710 initial claims, 45% of which they determined were medically eligible for disability benefits. And based on information from the Social Security Administration, in December of 2019, there were 16,111 recipients in Montana who received benefits through SSI, with payments to those individuals totaling \$9,303,000. A recent study examined social security disability benefits in Kentucky. The report found evidence of overuse and misuse of social security disabilities benefits programs; it further suggested that how the programs are designed can cause some recipients to be financially dependent on the benefits they receive without helping them return to work. The study recommended several areas of improvement including the use of objective medical evidence and best practice in forensic evaluation to determine program eligibility. A similar study could be conducted specific to the processing of disability claims in Montana.

**Potential examination areas could include:**

- Are claim approvals in Montana consistent over time and across reviewers?
- Do reviewers use objective criteria when determining eligibility?
- How long does it take to process claims and for applicants to receive benefits?
- Are there trends in the number of applicants, approvals, and benefits received among counties and subpopulations in Montana, including receipt of benefits from other federal or state programs?
- Are there other social and economic issues commonly faced by applicants and disability beneficiaries?

**Auditee:** The Department of Health and Human Services.

**Activity Last Audited:** This topic has not been the subject of a recent performance audit.

**Recent Financial Activity:** The Montana Disability Determination Services Bureau's FY 2021 appropriation is \$6.7 million. The overall administration of the social security disabilities benefit programs, including the operations of Disability Determination Services, is federally funded.

**Developmental Disabilities Program Structure\***

There are over 2,500 individuals with developmental disabilities served by the Department of Health and Human Services' Developmental Disabilities Program (DDP) of the Developmental Services Division via the Medicaid Home and Community-Based Services (HCBS) Waiver. These individuals, both children and adults, receive a range of support from various community service providers. Each individual has a case manager, who works with the individual, the provider, and other relevant parties to ensure the individual is receiving appropriate support. Case managers can be either contracted providers or DDP employees, and are overseen by Quality Improvement Specialists (QIS's), of which there are 23 in the state. The duties of a QIS are to oversee and provide support to case managers, to monitor service providers for contractual compliance, to conduct critical incident investigations, and to ensure compliance with the Medicaid HCBS Waiver. During the 2021 legislative session, Appropriations Subcommittee B raised questions about the size and effectiveness of QIS' role in DDP's waiver administration responsibilities, and the Governor's Office subsequently requested a performance audit of the issue.

**Potential audit examination areas could include:**

- Assessing the span of control of Quality Improvement Specialists, and optimization of QIS workforce.
- Examining the caseloads of case managers, including how contracted case managers compare to state-employed case managers.
- Reviewing the cost-effectiveness of the program relative to program performance.

**Auditee:** The Department of Public Health and Human Services

**Activity Last Audited:** In 2021, LAD released a performance audit report on the closure of the Montana Developmental Center. LAD conducted a performance audit of the Home and Community-Based Services Waiver Program in 2012 and of Medicaid In-Home Services in 1998. However, these audits did not address DDP structure, size, or cost-effectiveness.

**Recent Financial Activity:** DPHHS reports that in FY 2020, its total annual HCBS waiver expenditures amounted to over \$125 million.

**Ensuring Quality Care for Vulnerable Adults**

The Adult Protective Services (APS) Bureau is responsible for protecting vulnerable adults from abuse, neglect, and exploitation. Ensuring the proper monitoring of long-term care facilities is important, particularly because they house vulnerable adults who may not always have the capacity to self-report. In addition, those adults may be dependent on those caring for them and therefore may be less likely to report. The COVID-19 pandemic has also highlighted how the residents of nursing homes are particularly vulnerable in the times of a public health crisis. According to APS, FY20 had 7,017 reports for investigation involving adult maltreatment compared to 4,196 in FY19. During the 2019 and 2021 Legislative Sessions, there was legislative interest and action pertaining to the protection of vulnerable senior citizens residing in long-term care facilities. For instance, SB 324 (2019) revised the definition of elder abuse. HB 95 (2019) would have required additional professionals to report abuse and would have provided a penalty for false reporting but died in the process. HB 601 (2021), which also died in process, would have ensured that each resident has access to two-way communication devices, provided each resident with information about services available through their local ombudsman, and provided updates during global health crises to families and the public about the health condition of residents at long-term care facilities. Other states have recently examined their monitoring and regulation of nursing homes. For instance, a 2015 performance audit in Pennsylvania recommended considering the imposition of more stringent monetary penalties for non-compliance of nursing homes and revising policies related to the prioritization of complaints in an effort to better protect vulnerable adults.

**Potential audit examination areas could include:**

- If sufficient data are collected to ensure accountability of long-term care facilities.
- Whether the department's policies encourage compliance and whether the department's processes for determining compliance align with best practices.
- If there is a pathway for report of abuse to be transmitted for vulnerable adults.
- If the APS Bureau responds to and properly resolves complaints of abuse in a timely manner.

**Auditee:** The Department of Public Health and Human Services.

**Activity Last Audited:** A performance audit examined the licensing of nursing homes in 2003.

**Recent Financial Activity:** APS's budget is around \$2.3 million annually.

## Taxation & Revenue

### **Tax Return Preparer Fraud**

In Montana, the individual income tax is the largest source of state tax revenue. All income tax revenue is allocated to the state general fund, accounting for 56.7 percent of general fund revenue for Fiscal Year 2020. In that timeframe, individual income tax collections in the state totaled \$1.4 billion. Many individual income tax returns are prepared by professional tax preparers. According to the Internal Revenue Service, tax return preparer fraud is “the preparation and filing of false income tax returns by preparers who claim inflated personal or business expenses, false deductions, unallowable credits, or excessive exemptions on returns prepared for their clients.” The IRS routinely includes preparer fraud on its “Dirty Dozen” watch list of common tax scams. When the IRS detects inaccuracies or fraud on tax returns, it is the taxpayer, not the tax preparer, who must pay the additional taxes, interest, and penalties. In 2006, the GAO conducted a secret shopper study of paid tax preparers. They found many issues with return accuracy and ethical standards of tax return preparation businesses. Similar studies have been conducted across the country, and all identified widespread errors and omissions on tax returns. One such study conducted in Florida and North Carolina reported errors in 93 percent of their secret shoppers’ tax returns. Regulation of tax return preparers is the responsibility of the states. Aside from clear requirements for CPAs, Montana does not require any training or licensing for paid tax preparers, which could leave consumers vulnerable to fraud and decreased ability of the state to collect income taxes.

### **Potential audit examination areas could include:**

- Evaluating the processes in place by the Department of Revenue (DOR) to identify and screen for this type of fraud.
- Reviewing what protections and assistance exist for consumers from DOR or through the Department of Justice's Office of Consumer Protection.
- Assessing best industry best practices and processes in other states to identify and prevent tax preparer fraud.

**Auditee:** The Department of Revenue; The Department of Justice.

**Activity Last Audited:** This topic has not been the subject of a recent performance audit.

**Recent Financial Activity:** Currently unknown.

## Transportation

### **Monitoring and Improving Highway Safety**

In 2019, Montana ranked 6th in the nation in highway deaths both per capita and per vehicle miles travelled; in 2020, there were 221 highway deaths across the state. A safe transportation system is the responsibility of the Montana Department of Transportation (MDT.) Its Comprehensive Highway Safety Plan (CHSP) is a data-driven, multi-year plan that establishes statewide safety targets and objectives, with a mission of reducing fatalities and serious injuries on Montana's roads. Its goals, developed with a variety of local, federal, and tribal stakeholders, include establishing and monitoring quantifiable safety-related performance measures relevant to travel on Montana's highways. MDT's Traffic Safety Bureau (along with the State Highway Traffic Safety section of the Planning Division) implements many of the CHSP goals and strategies. One of the most resource-intensive of these includes recommending design changes to particularly accident-prone transportation infrastructure. A recent performance audit of MDT project selection identified at least one scenario in which a project appeared to have been selected and executed to improve safety without recent safety statistics supporting the project. Highway construction projects involve immense planning, time, and expense, and concerns include the maximizing of return-on-investment, in the form of safety improvements per dollar expended.

#### **Potential audit examination areas could include:**

- How transportation safety and crash data are used to inform the statewide transportation plan, and whether specific engineering projects address the locations of greatest concern?
- Whether and how the department tracks the success of highway projects implemented for safety reasons?
- How does the department ensure the development and attainability of safety performance targets?

**Auditee:** The Montana Department of Transportation.

**Activity Last Audited:** In 2012, a performance audit of the federally funded Highway Safety Improvement Program was issued.

**Recent Financial Activity:** The department expends \$12 million annually on the Traffic Safety Bureau and State Highway Traffic Safety sections. Significantly more dollars are expended on safety-related construction projects.

**Design and Costs Related to Innovative Contracting**

Innovative contracting predominantly refers to alternative contracting practices that can accelerate the design and construction processes. According to Montana Department of Transportation (MDT) officials, there is some concern regarding the review processes for projects developed with innovative contracting. In calendar year 2020, MDT had over \$26.6 million in bids for projects using innovative contracting processes. For example, design-build projects allow for quicker construction time by not requiring a completed design prior to beginning construction on the project. Concerns related to these practices include the potential for mistakes in design, and project expansion that requires change orders. Change orders are formal agreements between a contractor and MDT that document changes to the original contract. They can involve changes to contract requirements, quantity of material needed, project timelines, and costs among other factors. Due to the accelerated design-build process used in innovative contracting these change orders may become more prevalent. The Transportation Commission has a policy that dictates at what price point change orders must be reviewed and approved by the Commission. MDT staff indicated that these change orders are often approved by the Commission after the work has already been done. Innovative contracting can limit the Commission and MDT's ability to conduct appropriate oversight of contractor activities.

**Potential audit examination areas could include:**

- What are the effects of innovative contracting on MDT's ability to conduct proper oversight of contractors?
- Has innovative contracting has led to an increase in costs associated with change orders?
- Is innovative contracting is being used according to best practices, including what other alternative contracting methods used in highway construction activities in other states?

**Auditee:** The Montana Department of Transportation.

**Activity Last Audited:** In 2018, a performance audit of Funding for Montana's Highway Infrastructure included review of projects that involved innovative contracting practices. However, this was not a direct review of that process.

**Recent Financial Activity:** In calendar year 2020, there were over \$26.6 million in bids for projects using innovative contracting processes.

**Efficacy of the Office of Civil Rights Programs**

The Office of Civil Rights (OCR) is a federally required function administered by MDT to qualify for federal highway funding and to ensure that all beneficiaries and potential beneficiaries of MDT programs are offered an equal participation opportunity. Multiple potential audit topics have previously been put forward on subjects that are under the control of the OCR. This includes MDT hiring practices and the Disadvantaged Business Enterprise Program. OCR oversees the Affirmative Action Program, Contractor Compliance Program, Disadvantaged Business Enterprise Program, External ADA Program, Non-Discrimination and Equal Employment Opportunity Program, and the On-The-Job Training Program. The LAD Fraud Hotline has received several calls related to MDT hiring practices and harassment issues which are under the purview of OCR. In addition, previous audit work has identified monitoring and reporting weakness within OCR. A potential performance audit could review risks related to each program overseen by OCR while focusing on the areas already discussed.

**Potential audit examination areas could include:**

- Assessing the effectiveness of the Affirmative Action Program in ensuring proper hiring practices, including the organizational placement of OCR.
- Examining the process for awarding transportation contracts to disadvantaged business enterprises, including the disadvantaged business enterprise certification processes.
- Reviewing similar practices in other states, including nondiscriminatory best practices.

**Auditee:** The Montana Department of Transportation.

**Activity Last Audited:** Recent Financial-Compliance audits have looked at hiring practices within MDT; however, this topic has not been the subject of a recent performance audit.

**Recent Financial Activity:** The FY 2020 expenditures for OCR were \$1.8 Million.





PEOPLE FOR  
THE ETHICAL  
TREATMENT  
OF ANIMALS

September 9, 2020

Angus Maciver  
Legislative Auditor & Division Director  
Room 160, State Capitol  
PO Box 201705  
Helena, Montana 59620-1705

Via e-mail: [lad@mt.gov](mailto:lad@mt.gov); [amaciver@mt.gov](mailto:amaciver@mt.gov)

Dear Auditor Maciver,

Thank you in advance for your time. I'm writing on behalf of People for the Ethical Treatment of Animals (PETA) and our more than 6.5 million members and supporters. **Based on the information below, we request that your office audit the performance of the University of Montana (UM) regarding the apparent waste of state resources allocated to support animal research activities.**

In FY 2019, UM received more than \$99 million<sup>1</sup> in state appropriations, part of which may have been used to support animal experimentation activities. During the COVID-19 pandemic, UM implemented a plan in which "researchers with active animal studies" were urged to "consider finalizing experimental endpoints and reducing population numbers in accordance with approved animal use protocols" and to "delay starting longitudinal studies until further notice."<sup>2</sup> These directives likely led to the destruction of hundreds of animals UM deemed extraneous, noncritical, or nonessential or described using similar terminology.

That activities supporting unnecessary, nonessential, noncritical, or extraneous animal experimentation are taking place at UM at an apparent annual cost of millions of dollars, some of which may have been funded by the state, is the height of absurdity and wastefulness, and it is well within the mandate of your office to investigate this matter and rectify it.

**We respectfully urge that your office investigate and assess the following information as it relates to the apparent waste of state funds by UM on activities supporting experiments—and/or on the animals used in them—that the school deemed extraneous during the COVID-19 pandemic:**

<sup>1</sup>Legislative Audit Division. (2020, February). *Financial audit*. <https://leg.mt.gov/content/Publications/Audit/Report/19-10A.pdf>

<sup>2</sup>Wilson, K. (2020, March 10). UM researchers prepare for potential coronavirus interruption. *Missoulian*. [https://missoulian.com/news/local/um-researchers-prepare-for-potential-coronavirus-interruption/article\\_fe1cc6ca-19c9-5cc6-8661-602f67c58e4b.html](https://missoulian.com/news/local/um-researchers-prepare-for-potential-coronavirus-interruption/article_fe1cc6ca-19c9-5cc6-8661-602f67c58e4b.html)

Washington, D.C.  
1536 16th St. N.W.  
Washington, DC 20036  
202-483-PETA

Los Angeles  
2154 W. Sunset Blvd.  
Los Angeles, CA 90026  
323-644-PETA

Norfolk  
501 Front St.  
Norfolk, VA 23510  
757-622-PETA

Berkeley  
2855 Telegraph Ave.  
Ste. 301  
Berkeley, CA 94705  
510-763-PETA

Info@peta.org  
PETA.org

Affiliates:

- PETA Asia
- PETA India
- PETA France
- PETA Australia
- PETA Germany
- PETA Netherlands
- PETA Foundation (U.K.)

- 1) Any and all state-funded activities supporting animal experiments that UM suspended and/or ended in accordance with its response to COVID-19, such that the experiments may be categorized as unnecessary, extraneous, noncritical, or nonessential or described using similar terminology
- 2) The number and species of any and all animals used in state-funded research activities at UM covered by item number 1 above
- 3) The number and species of any and all animals used in state-funded experiments who are categorized by UM as unnecessary, extraneous, noncritical, or nonessential or described using similar terminology
- 4) The endpoint disposition (to include—but not be limited to—euthanasia, cull, sacrifice, killing, destruction, disposal, and/or reduction in cage census) of any and all animals used in state-funded experiments at UM covered by item number 1 above
- 5) The endpoint disposition (to include—but not be limited to—euthanasia, cull, sacrifice, killing, destruction, disposal, and/or reduction in cage census) of any and all animals at UM used in experiments receiving state funds who are themselves covered by item number 3 above
- 6) State funds used to support experiments at UM covered by item number 1 above, to include—but not be limited to—the purchase, breeding, housing, feeding, maintenance, and/or veterinary care of any and all animals used in these experiments, and/or the payment of salaries and/or wages of personnel who attended to any and all animals used in these experiments
- 7) State funds used to purchase, breed, house, feed, maintain, or administer veterinary care to any and all animals—or pay the salaries and/or wages of personnel who attended to them—at UM covered by item number 3 above

Furthermore, the decision by UM to keep purchasing, breeding, housing, feeding, and maintaining animals to be used in state-funded research activities—where the experiments or animals themselves are deemed unnecessary, nonessential, noncritical, or extraneous or described using similar terminology—is at odds with the U.S. Public Health Service's *Guide for the Care and Use of Animals*, which includes the principle of "consideration of alternatives (in vitro systems, computer simulations, and/or mathematical models) to reduce or replace the use of animals,"<sup>3</sup> and with the *U.S. Government Principles for the Utilization and Care of Vertebrate Animals Used in Testing, Research, and Training* (1985), which state, "The animals selected for a procedure should be of an appropriate species and quality and the minimum number required to obtain valid results."<sup>4</sup>

When UM buys, breeds, traps, and/or uses animals who at any time—not just during the COVID-19 pandemic—can be deemed unnecessary, extraneous, nonessential, or noncritical or described using similar terminology, it is squandering limited public

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<sup>3</sup>National Research Council (U.S.) Committee for the Update of the Guide for the Care and Use of Laboratory Animals. (2011). *Guide for the care and use of laboratory animals*. 8<sup>th</sup> edition. <https://grants.nih.gov/grants/olaw/guide-for-the-care-and-use-of-laboratory-animals.pdf>.

<sup>4</sup>National Research Council (U.S.) Committee for the Update of the Guide for the Care and Use of Laboratory Animals. (2011). *Guide for the care and use of laboratory animals*. Appendix B: *U.S. government principles for the utilization and care of vertebrate animals used in testing, research, and training*. <https://www.ncbi.nlm.nih.gov/books/NBK54048/>.

resources and flouting the bedrock "3Rs" principles of reducing, replacing, and refining the use of animals in experimentation that are enshrined in government regulations and policies.

Moreover, the Congressional Research Service has found that during the COVID-19 pandemic, "[s]uspending research may result in additional costs for activities such as animal care," and "[r]estarting research, when conditions permit, may also incur costs for staff time and supplies to ... reestablish laboratory animal populations."<sup>5</sup> Montana taxpayers should not be responsible for incurring additional costs to re-establish research activities involving animals, since UM deemed many of them not to be essential to the experiments and because resuming these activities and repopulating animals in laboratories at taxpayers' expense would appear to violate federal regulations and policies that mandate the minimization of animal use in experiments.

**Based on this information, we urge your office to assess the use of public money, personnel, property, equipment, and space by UM for activities supporting experiments on animals that it deems unnecessary, extraneous, nonessential, or noncritical or describes using similar terminology. If wastefulness is corroborated, we request that you take all corrective actions to ensure that current state-funded research activities involving such animals are permanently terminated, that new state-funded research activities that include such animals are no longer approved, and that the breeding and acquisition of such animals for state-funded research activities are prohibited.**

You can contact me at [ShalinG@peta.org](mailto:ShalinG@peta.org). We look forward to your reply regarding this important matter. Thank you.

Sincerely yours,

A handwritten signature in black ink that reads "Shalin G. Gala". The signature is stylized with a large, looping initial "S" and a cursive script for the rest of the name.

Shalin G. Gala  
Vice President, International Laboratory Methods  
Laboratory Investigations Department

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<sup>5</sup>Congressional Research Service. (2020, April 10). *Effects of COVID-19 on the federal research and development enterprise*. <https://crsreports.congress.gov/product/pdf/R/R46309>.

April 27, 2021

Legislative Audit Committee

Helena, MT

RE: Audit of the FWP bonus points system

Dear Audit Committee,

Thank you ahead of time for your consideration to a bonus point audit. This audit would take a look at Fish, Wildlife and Parks drawing for big game and their bonus point math. It would be an extremely short and easy audit. FWP has drawing for big game licenses and they use a weighted point system to give those hunters that put in year after year a better chance than the first time applicant. This audit would be just on the math that is used to weight the system. Concerns have been brought up by multiple constituents in multiple districts that the system might not be properly skewed.

This would be a very short audit and not much of a burden. It would mean a lot to the hunters across Montana to know their bonus points are being calculated properly.

Sincerely,

Rep. Matt Regier

HD#4

RECEIVED  
APR 27 2021  
LEGISLATIVE AUDIT DIV.

April 29, 2021

RECEIVED  
APR 30 2021  
LEGISLATIVE AUDIT DIV.

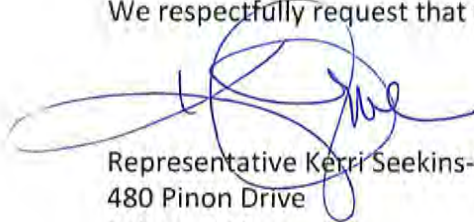
Legislative Auditor Maciver and Legislative Audit Committee,

As members of the Legislature we are requesting the Legislative Auditor to audit the educational and career training opportunities for incarcerated and recently incarcerated individuals in the Montana Department of Corrections.

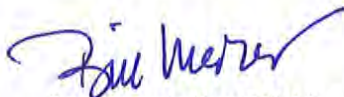
We request that the Audit Committee conduct an audit including, but not limited to:

- (1) The educational attainment of individuals on entry into the correctional system;
- (2) The educational attainment of individuals on exit from the correctional system;
- (3) The educational programs available to incarcerated individuals by educational level;
- (4) Participation rates of incarcerated individuals in educational programs and any current incentives to participate;
- (5) The job readiness programs available, their impact on the individuals capability to become gainfully employed up exit from the correctional system;
- (6) The technology available for inmate to use to attain education,
- (7) The partnerships with outside partners to educate individuals and also help with the transition from education within the correctional system to outside the system.
- (8) The capability of the correctional system to offer, expand, and incentivize education opportunities; and
- (9) The impacts of inmate participation in educational programs while incarcerated, including measurement of attainment for each participant.

We respectfully request that this audit be placed on the audit schedule.



Representative Kerri Seekins-Crowe  
480 Pinon Drive  
Billings, MT  
406-208-6587



Representative Bill Mercer  
P.O. Box 2118  
Billings, MT 59103  
406-698-1671



## 1 HOUSE JOINT RESOLUTION NO. 47

2 INTRODUCED BY K. SEEKINS-CROWE, B. MERCER, A. REGIER, B. TSCHIDA

3  
4 A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF  
5 MONTANA REQUESTING AN INTERIM STUDY AND A PERFORMANCE AUDIT OF EDUCATIONAL AND  
6 CAREER TRAINING OPPORTUNITIES FOR INCARCERATED AND RECENTLY INCARCERATED  
7 INDIVIDUALS.

8  
9 WHEREAS, the criminal justice policy of the state under Article II, section 28, of the Montana  
10 Constitution is founded on four principles, one of which is reformation; and

11 WHEREAS, Article X, section 1(1), of the Montana Constitution establishes the goal of the people to  
12 establish a system of education which will develop the full educational potential of each person; and

13 WHEREAS, nationwide, less than half of incarcerated individuals have a high school diploma; and

14 WHEREAS, individuals without a high school diploma, career training, or other educational or  
15 workforce credential will likely struggle to find gainful employment; and

16 WHEREAS, as the Montana economy recovers from the pandemic and again experiences low  
17 unemployment and workforce shortages, the state will benefit by maximizing the productivity and independence  
18 of all its citizens.

19  
20 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF  
21 THE STATE OF MONTANA:

22 (1) That the Legislative Council be requested to designate an appropriate interim committee or  
23 statutory committee, pursuant to section 5-5-217, MCA, or direct sufficient staff resources to study educational  
24 and career training opportunities for incarcerated and recently incarcerated individuals.

25 (2) That the Legislative Audit Committee be requested to prioritize a performance audit of educational  
26 and career training opportunities for incarcerated and recently incarcerated individuals.

27 BE IT FURTHER RESOLVED, that the interim committee:

28 (1) gather information about the existing educational and career training opportunities and the

educational status of incarcerated individuals, including but not limited to:

- (a) the educational attainment of individuals on entry into the correctional system and on exit;
  - (b) the educational programs available to incarcerated individuals by educational level;
  - (c) participation rates of incarcerated individuals in educational programs and any current incentives to participate;
  - (d) the capability of the correctional system to offer, expand, and incentivize education opportunities;
- and
- (e) the impacts of inmate participation in educational programs while incarcerated, including measurement of attainment for each participant.
- (2) investigate available programs and funding streams that focus on developing the employability skills of the recently incarcerated;
- (3) request information and input from the Department of Corrections, the Department of Labor and Industry, the Office of Public Instruction, the Office of the Commissioner of Higher Education, and tribal colleges;
- (4) seek solutions that:
- (a) serve the current and future workforce needs of the state;
  - (b) focus on collaboration between the criminal justice system, the educational system, and the business community; and
  - (c) create incentives for the incarcerated and formerly incarcerated to develop their full educational and employment potential;
- (5) involve the public and other stakeholders identified by the committee;
- (6) examine successful programs established in other states; and
- (7) explore other aspects of the topic as determined by the committee.

BE IT FURTHER RESOLVED, that if the Legislative Audit Committee conducts an audit of educational and career training opportunities for incarcerated and recently incarcerated individuals, the interim committee assigned to conduct the interim study also reviews the resulting audit report and requests legislation, if needed, to enact any recommendations from the audit.

BE IT FURTHER RESOLVED, that if the interim committee study is assigned to staff, any findings or

1 conclusions be presented to and reviewed by an appropriate committee designated by the Legislative Council.

2 BE IT FURTHER RESOLVED, that all aspects of the interim committee study and the performance  
3 audit, including presentation and review requirements, be concluded prior to September 15, 2022.

4 BE IT FURTHER RESOLVED, that the final results of the study, including any findings, conclusions,  
5 comments, or recommendations of the appropriate committee, be reported to the 68th Legislature.

6 - END -



## 1 HOUSE JOINT RESOLUTION NO. 40

2 INTRODUCED BY B. MERCER, K. SEEKINS-CROWE, B. TSCHIDA

3  
4 A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF  
5 MONTANA REQUESTING AN INTERIM STUDY AND A PERFORMANCE AUDIT OF THE JUDICIAL  
6 STANDARDS COMMISSION.

7  
8 WHEREAS, Article VII, section 11, of the Montana Constitution provides for removal and discipline of  
9 judges and requires that the Legislature create a Judicial Standards Commission; and

10 WHEREAS, the Legislature has enacted Title 3, chapter 1, part 11, MCA, to create the commission and  
11 provide for its operation; and

12 WHEREAS, the 2021 Legislature considered several bills related to the removal and discipline of  
13 judges; and

14 WHEREAS, the Legislature provides authority in section 3-1-1125, MCA, to the Legislative Auditor to  
15 audit the Judicial Standards Commission "to determine whether it is efficiently and effectively processing  
16 complaints against judicial officers in the state" and includes the right of the Legislative Auditor to access  
17 otherwise confidential materials; and

18 WHEREAS, the Legislature has not conducted a legislative interim study of the Judicial Standards  
19 Commission using the interim committee study process; and

20 WHEREAS, gathering public comment related to matters contained in reports published as required by  
21 section 3-1-1126, MCA, disclosed as required by section 3-1-1121, MCA, or otherwise available to the public  
22 according to Title 3, chapter 1, part 11, MCA, will aid both in any scoping work done for a performance audit  
23 and in the interim committee study process; and

24 WHEREAS, by prioritizing a performance audit and an interim study during the 2021-2022 interim, the  
25 Legislature would benefit from a two-pronged review of the Judicial Standards Commission that could provide  
26 additional information about the commission, its work, and any elements of its structure or operation that could  
27 be improved through legislation.

1 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF  
2 THE STATE OF MONTANA:

3 (1) That the Legislative Council be requested to designate an appropriate interim committee or  
4 statutory committee, pursuant to section 5-5-217, MCA, or direct sufficient staff resources to study the structure,  
5 duties, and operation of the Judicial Standards Commission.

6 (2) That the Legislative Audit Committee be requested to prioritize a performance audit of the Judicial  
7 Standards Commission to determine whether the commission is effectively and efficiently processing  
8 complaints against judicial officers.

9 BE IT FURTHER RESOLVED, that the interim committee study:

10 (1) review the history, structure, and operation of the Judicial Standards Commission and other topics  
11 selected by the interim committee;

12 (2) examine methods used by other states to resolve complaints against judicial officers; and

13 (3) involve the public and other stakeholders identified by the committee.

14 BE IT FURTHER RESOLVED, that if the Legislative Audit Committee conducts an audit of the Judicial  
15 Standards Commission, the interim committee assigned to conduct the interim study also reviews the resulting  
16 audit report and requests legislation, if needed, to enact any recommendations from the audit.

17 BE IT FURTHER RESOLVED, that if the interim committee study is assigned to staff, any findings or  
18 conclusions be presented to and reviewed by an appropriate committee designated by the Legislative Council.

19 BE IT FURTHER RESOLVED, that all aspects of the interim committee study and the performance  
20 audit, including presentation and review requirements, be concluded prior to September 15, 2022.

21 BE IT FURTHER RESOLVED, that the final results of the study, including any findings, conclusions,  
22 comments, or recommendations of the appropriate committee, be reported to the 68th Legislature.

23 - END -



*The Big Sky Country*

## MONTANA HOUSE OF REPRESENTATIVES

**REPRESENTATIVE KEN HOLMLUND**  
HOUSE DISTRICT 38

HELENA ADDRESS:  
CAPITOL BUILDING  
PO BOX 200400  
HELENA, MONTANA 59620-0400  
PHONE: (406) 444-4800

HOME ADDRESS:  
1612 TOMPY STREET  
MILES CITY, MT 59301  
PHONE: (406) 234-2956

COMMITTEES:  
APPROPRIATIONS  
SUB COMMITTEE:  
JUDICIAL & CORRECTIONS

Angus Maciver  
Division Director  
Legislative Audit Division  
P.O. Box 201706  
Helena, Mt 59620-1706

Mr. Maciver;

My name is Representative Ken Holmlund and I am requesting a performance audit of the DEQ in regards to their enforcement of the law and rules about asbestos compliance, in particular their lack of oversight and enforcement of local contractors when they are dumping asbestos materials in the landfills of Montana.

In addition, I believe they violated the law when they allowed inspectors from out of state to perform in Montana without the required testing. The information regarding my concerns are included in the letters and correspondence I have delivered to your office.

Please consider this as my formal request for a performance audit.

Thank you for your time and consideration of this issue.

Sincerely,

A handwritten signature in cursive script, appearing to read "Ken Holmlund".

Ken Holmlund  
HD 38

RECEIVED  
FEB 13 2020  
LEGISLATIVE AUDIT DIV.



# MONTANA STATE SENATE

Senator Christopher Pope  
Senate District 31

LEGISLATIVE SERVICES  
State Capitol Building  
P.O. Box 204000  
Helena, MT 59620-0400  
Phone: (406) 444-2800  
http://mt.gov

LEGISLATIVE  
Business & Labor & Commerce  
Health & Telecommunications  
Local Government

LEGISLATIVE  
1505 South Wilson Avenue  
Bozeman, MT 59713  
Phone: (406) 541-8700  
christopher@mtleg.gov  
PopeforMontana.com

Mr. Angus Maciver  
Director, Legislative Audit Division  
Montana State Legislature

**RECEIVED**  
**APR 21 2021**  
**LEGISLATIVE AUDIT DIV.**

20 April, 2021

Dear Mr. Maciver,

I am writing to request a potential performance audit topic of the Public Service Commission (PSC) for consideration by the Legislative Audit Committee.

The mission of the PSC is to fairly balance the long-term interests of Montana utility and transportation companies with that of their captive rate-paying customers.

In the recent past, the PSC has been under significant public scrutiny, in part due to several momentous issues before the body relating to a high-profile effort by the state's largest regulated public electric utility to acquire additional ownership share of the Colstrip Generating Plant, a process that has included the utility's contentious election to bypass the Commission's established regulatory process, at one point explicitly condoned by a majority of the sitting Commissioners, with a direct request of the Legislature for permission to ratebase the asset.

In parallel, during its Colstrip proceedings, the Commission appeared to bring upon itself a series of high-profile interpersonal conflicts and court rulings of improper bias and failure to follow state law into their decision-making process. The public relies on its PSC as an organization with significant public responsibilities for the energy sector in Montana. However, it appears that there has been a recent history of a lack of organizational focus on essential duties, including rate setting, validation, and energy investments.

From a public perspective, the PSC's processes, specifically the basis for decision-making for the regulation of utility resources and infrastructure in the state, have been criticized as lacking transparency. Reporting in the state's principal media over the past several years has raised questions about the organizational culture and dynamics, with the





# MONTANA STATE SENATE

Senator Christopher Pope  
Senate District 31

**DURING THE SENATOR'S**  
State Capitol Building  
PO Box 200500  
Helena MT 59620-0500  
Phone: (406) 444-1800  
lcj@mt.gov

**COMMITTEES**  
Business & Labor & Econ Dev  
Energy & Telecommunications  
Local Government

**HOME ADDRESS**  
1501 South Wilson Avenue  
Bozeman MT 59712  
Phone: (406) 584-8719  
christ.pope@mtleg.gov  
PopeloMontana.com

Page 2

implication that the organization is challenged with properly carrying out its duties. These various controversies raise concerns for me about potentially problematic commission orders, and potentially improper influence on the PSC's analyses.

While the Commission has recently seen the addition of several new members, it appears that there are essential remaining questions in the public discourse regarding if the PSC is capable of its mission, including questions about the Commission's strategic direction and leadership.

I hereby request a legislative performance audit of the Commission that assesses the PSC's organizational focus on essential duties, including rate setting, validation, and energy investments, and that investigates any organizational changes that might be recommended to address past challenges with organizational culture and dynamics.

I hope that this audit will be a valuable tool for restoring the public's confidence in its Public Service Commission, and for assisting the Commission in fully and efficiently conducting its regulatory responsibilities moving forward.

Sincerely,

A handwritten signature in blue ink, appearing to read "Chris Pope", written over a horizontal line.

Senator Christopher Pope

Angus Maciver  
Legislative Auditor

RECEIVED  
MAR 22 2021  
LEGISLATIVE AUDIT DIV.

Thank you for the letter you sent out on March 17<sup>th</sup> 2021 regarding performance audit requests. I feel that we need to take an in depth look at the cost of fire suppression here in Montana. As I have been in and around this industry for over 20 years, I have witnessed a huge amount of wasteful spending. With the budget being very tight and with new leadership now in place, I believe the time is right to make some much-needed changes in our approach to wildland fire. The last comprehensive study was last done 16 years ago. The cost of fire suppression just continues to rise and will continue to go up. Wildland fire has become an industry, with many using it as a funding source rather than an emergency response to a naturally occurring event. With the millions of dollars put out there for the taking, the more people become dependent on this revenue stream. I believe that if we can get an in-depth accurate look at costs, we can start making needed changes that will save money, natural resources, and stakeholder's property.

Sincerely,

Representative Steve Gist

[Steve.gist@mtleg.gov](mailto:Steve.gist@mtleg.gov)

406-231-4050

RECEIVED  
APR 19 2021  
LEGISLATIVE AUDIT DIV.

Dear Mr. Maciver:

I write to request the Legislative Audit Committee prioritize a potential performance audit of certain aspects of Montana's response to the Covid-19 pandemic. I'm particularly concerned about the acquisition and management of Personal Protection Equipment (PPE) both leading up to and during the Covid-19 pandemic. PPE shortages have been a systemwide concern during this public health emergency both nationwide and in Montana. My interests in a potential audit would be to examine what PPE we needed, what we had on hand, how we acquired (or didn't acquire) more, including logistical details of how we moved PPE around the State in response to the pandemic. I understand the Montana Department of Public Health and Human Services and Montana Disaster and Emergency Services played roles in state government's larger pandemic responses with relationship to PPE and other aspects of our public health response, in partnership with other community agencies and their programming such as the Montana's Hospital Association's Hospital Preparedness Program. The ultimate goal of my interest in an examination would be for the state to be better prepared for a similar public health emergency in the future.

Thank you so much for your consideration.

Best,

Rep. Ed Stafman

HD62



Fiscal Year 2021

## Performance Audit Priority Ranking

Audit Title	Score
<b>Gambling Revenue Oversight and Collection</b>	4.5
<b>Real Property Tax Exemptions</b>	4.33
<b>State Agency Printing Facilities Duplication</b>	4.17
<b>Privatization of the State Motor Pool</b>	4.17
<b>MDT Aeronautics Division Operations</b>	4
<b>Efficient Use of Legal Services by State Agencies</b>	4
<b>Physical Space Management on College Campuses</b>	3.83
<b>Retirement System Administrative Consolidation</b>	3.83
<b>State Warrant Printing and Mailing</b>	3.83
<b>Health Insurance Pharmacy Benefit Management</b>	3.83
<b>Board of Medical Examiners Complaint Processes</b>	3.67
<b>Hiring Practices in State Government</b>	3.67
<b>Economic Impact of Tourism Promotion</b>	3.5
<b>Medical Marijuana Act</b>	3.17
<b>Emergency Authorization of Teachers without Licenses</b>	3.17
<b>Ensuring Quality Care for Vulnerable Adults</b>	3
<b>Habitat Montana &amp; Conservation Easements</b>	2.83
<b>COVID-19 Preparedness and Response</b>	2.83
<b>Ensuring the Ethical Conduct of the Judiciary</b>	2.83
<b>Family and Medical Leave Act Administration</b>	2.67
<b>Regulating the New Hemp Industry</b>	2.5
<b>Fishing Access Sites</b>	2.5





Fiscal Year 2020

## Performance Audit Priority Ranking

Audit Title	Score
<b>Petroleum Release Compensation Program</b>	5
<b>Probation and Parole Division</b>	4.83
<b>Montana Sage Grouse Habitat Conservation Program</b>	4.83
<b>Child Care and Development Fund</b>	4.83
<b>Adult Mental Health Services</b>	4.33
<b>Board of Milk Control's Regulatory Structure</b>	4.17
<b>Professional Development Center</b>	4
<b>Verification of Residency for Medicaid</b>	4
<b>Retirement System Administrative Consolidation</b>	3.83
<b>Board of Medical Examiners</b>	3.83
<b>Physical Space Management on College Campuses</b>	3.83
<b>State Warrant Printing and Mailing</b>	3.33
<b>Hiring Practices in State Government</b>	3.17
<b>Architecture &amp; Engineering Division</b>	3.17
<b>Winter Highway Maintenance</b>	3
<b>Habitat Montana &amp; Conservation Easements</b>	3
<b>Contingent Faculty in Higher Education</b>	3
<b>MDT Aeronautics Division Operations</b>	2.83
<b>Motor Carrier Services</b>	2.83
<b>Judicial Standards Commission</b>	2.67
<b>Health Insurance Pharmacy Benefit Management</b>	2.67
<b>Tax Return Preparer Fraud</b>	2.33

<b>Medical Marijuana Act</b>	2.17
<b>Special Education Dispute Resolution</b>	2.17
<b>Wildlife Population Counts</b>	2