



Audit-Data Analysis Work Group

January 21, 2026

11:00 AM - 12:00 Noon

Virtual Only

MINUTES

In Attendance:

Roberto Fernandez, Chair of the Audit-Data Analysis Work Group

Thomas Ahneman

Lauren Gauthier

Donna Karnes

Greg Daniels, Executive Director

Aaron Felman, Staff Attorney

Aleshia Hall, Administrative Assistant

Carmen Hufcut, Trainer Specialist

Maritza Lopez, Accounts Examiner

1. Call to Order: The meeting was called to order by Chair Fernandez at 11:29 a.m.

a. Roll Call of Audit Work Group Members reflected the attendance above.

2. Approval of Minutes

a. Approval of the minutes from the November 19, 2025, Audit Work Group Meeting:

A motion to approve the minutes as written was made by Thomas Ahneman.

The motion was seconded by Lauren Gauthier.

The motion passed unanimously with one abstention from Donna Karnes.

3. Discussion of Audit Instrument

a. **Self-Audit Questionnaire** - (Prior to staff)

Chair Fernandez reported that he met with Accounts Examiner Lopez and Trainer Specialist Hufcut regarding the self-audit questionnaire that was utilized prior to staff being hired. Accounts Examiner Lopez reviewed how this form was utilized prior to her being hired by the agency.

b. **Procurement Audit Engagement Letter** - (Used for previous audits)

Accounts Examiner Lopez shared the letter that was sent to agencies prior to her hiring and during her initial audits in 2024.

c. **Compliance Testing** - (Used for previous audits)

Accounts Examiner Lopez shared the compliance testing document that was sent to agencies prior to her hiring and during her initial audits in 2024.

d. **Procurement Audit Engagement Document** – (Draft version)

Accounts Examiner Lopez worked with Trainer Specialist Hufcut to create this new collective document. Improvements were made to the Audit Engagement Letter and an electronic form was created that can be used by the State agencies to submit their paperwork in a more efficient manner. This interactive document provides detailed descriptions, drop down menus, and links to assist the agencies in submitting their paperwork in a manner that expedites the auditing process. .

Trainer Specialist Hufcut confirmed to Mr. Ahneman that, in response to their earlier conversations, she is compiling a list of State Agency Procurement Heads. He also asked for a list of the 33 agencies we are responsible for auditing. Accounts Examiner Lopez confirmed for Mr. Ahneman that she has a list of the 33 agencies we are responsible for auditing and will share that list with him.

Accounts Examiner Lopez noted that this document was shared with this group, and she welcomed input on recommendations for improvement. Mr. Ahneman acknowledged the December 8, 2025 deadline but requested additional time to review the document. Chair Fernandez said that since we are not meeting in February, he is willing to give extra time to the Work Group. Chair Fernandez emphasized how much work has gone into the creation this document. Trainer Specialist Hufcut reminded work group members that the processes reflected in this document were designed with the knowledge that we have only one staff member to complete the audits; therefore, it is designed to streamline the audit process. Trainer Specialist Hufcut requested that work group members keep that in mind when recommending changes to the document and tools that have been created. Ms. Hufcut explained how the proposed process will minimize the paperwork, centralize and organize the materials received, and reduce the dialogue required to complete the process.

Ms. Karnes has reviewed it in detail and is impressed with the document. Accounts Examiner Lopez explained that three quotes are required for contracts over \$50,000 and evidence of those quotes are required during auditing. Executive Director Daniels further explained the thresholds on the form reflect that which was in place when the document was distributed to the Work Group. The GL-71 amounts were updated at the start of 2026 and will be reflected in the revision of this document.

Ms. Gauthier would like to see:

- 1) the qualitative questions in the original questionnaire included in this document. She believes that the information narrowed down on some systemic problems, particularly in the training areas. She believes responses provided insight into data that pertains to our training mandates.
- 2) consider the construction of the question to yield data that the Board can use to improve practices.
- 3) include privatization questions in our engagement document.
- 4) request that agencies share their triannual contracting plan and status. While she recognizes that we do not have the resources to review that data, she feels that we should collect it to ensure we are meeting our mandate and providing objective guidance.

Accounts Examiner Lopez invited input to improve the document. She noted that although she provides a description of each contract being audited, some work group members would like to see more descriptions added. After acknowledging that it will make the document much longer, Ms. Gauthier believes that the information is important and shared that in the past she was able to look at the contracts. The information was then written up and elevated for the Board's approval.

Accounts Examiner Lopez continues to maintain a spread sheet of data that was created prior to her arrival. Chair Fernandez asked Accounts Examiner Lopez privatization data in the document for the Board's reference.

Chair Fernandez believes that greater input on this document will result in a better outcome. He encouraged the work group members to share the document with any Board members wishing to provide input. He stressed the importance of providing recommendations that keep the document at a workable level.

Ms. Lopez requested that the work group members provide their input in advance of the meeting so that those recommendations can be included in the meeting materials for discussion. Chair Fernandez asked that all recommendations be forwarded to Accounts Examiner Lopez by February 9, 2026.

4. Annual Audit Report

- a. The draft of the Annual Report should be prepared by January. Accounts Examiner Lopez reviewed the report in detail.

Ms. Gauthier was only able to review a part of the document but would like to see additional data that has been collected reflected in the report. Chair Fernandez requested that Accounts Examiner Lopez update this document to include the qualitative data that has been collected and update prior to February 9, 2026.

Ms. Gauthier also recommended that the Work Group have a discussion on their goals reflected in the report. Additionally, she sought clarification on the intended audience as it appears that staff are making recommendations to the Board. After determining the intended audience, the information can be altered accordingly. Ms. Gauthier stated that, in the past, this was a product for the Board, legislative and other interested parties. Ms. Gauthier confirmed to Chair Fernandez that previous reports were executive summaries which did not contain this much detail.

At the request of Chair Fernandez Ms. Gauthier shared that she does not recall goals being discussed previously and there were no specific audit goals.

Mr. Ahneman explained that this has not been done before, but he believes it is a good idea. He is of the option that:

- the public should be the audience for this report
- audit goals should be set by the work group and elevated to the Board.
- the goals should primarily be compliance with the statute.

Ms. Karnes recommended that the work group members provide input on what they think the goals should be by February 9, 2026.

Chair Fernandez agreed that the audience of the report should be clarified and believes that goals are an important addition. Accounts Examiner Lopez welcomed any information that the work group or Board members feel would improve the report.

5. New Business

a. Policies and Procedures:

Accounts Examiner Lopez shared that a draft of the Policies and Procedures was disseminated to the Board, but no input was received. Chair Fernandez sees this as a working document that provides structure for the staff. He deferred to Executive Director Daniels and invited Work Group members to provide their input to him. Executive Director Daniels explained that he has engaged Attorney Felman to work with Thomas Ahneman, Chair of the Statutes, Regulations, Policies, and Procedures (SRPP) Work Group. He further explained that the agency's focus has shifted to creation of 4e-34 procedures which may have an impact on other areas. He emphasized Staff Attorney Felman's involvement in development of these policies and procedures that include this work group as well as the SRPP Work Group and foresees the possible need for joint work group meetings to further this effort.

Executive Director has discussed the details of these policies and procedures internally with Accounts Examiner Lopez and Trainer Specialist Hufcut.

Mr. Ahneman agreed that this will be a collaborative effort; however, he prefers that this work group focus on accountability and results-based outcomes, then provide their input to the SRPP work group. that involves. After completion, it can be moved jointly to the Board by both work groups.

Chair Fernandez looked to Executive Director Daniels and Staff Attorney Felman to move this forward through each work group. Executive Director Daniels shared that Research Analyst Anderson has completed compiled research on results-based outcomes to document our progress toward meeting our statutory mandates.

Mr. Ahneman offered that, although it is a difficult piece to incorporate, agencies should be conducting contract exit interviews. He recommended including that in the questionnaire portion of the audit process to identify the weak areas and attempt to fill those gaps.

Chair Fernandez agreed and offered to assist Executive Director Daniels and the staff in the effort to develop policies and procedures.

6. Action Items Review – Executive Director Daniels

Work Group Members and Staff were requested to review the Procurement Audit Engagement Letter, Procurement Audit Document, Compliance Testing, and Annual Report documents and submit recommendations to Accounts Examiner Lopez by close-of-business on February 9, 2026.

Accounts Examiner Lopez

- 1) will attempt to update the documents and share them with the work group members on or before the next meeting on February 18, 2026. Chair Fernandez confirmed that this deadline will be extended if additional time is required.
- 2) will send Mr. Ahneman a list of the 33 state agencies that we are responsible for auditing.
- 3) update the Annual Report to include the qualitative data that has already been collected and provide the update to him prior to February 9, 2026.

Executive Director Daniels and Staff Attorney Felman will continue to work on policies and procedures that affect this work group. At the next meeting on February 18, 2026, they will provide an update and timeline.

7. Adjournment

A motion to adjourn the meeting was made at 12:32 p.m. by Lauren Gauthier. The motion was seconded by Thomas Ahneman. The motion passed unanimously.

Respectfully submitted,

Aleshia M. Hall
Administrative Assistant

DRAFT