

Legislative Performance Audit

Committee

Committee Members:
Senator DiAnna Schimek, Chair
Senator Vickie McDonald, Vice Chair
Senator Pat Engel
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Senator Don Preister
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Audit Plan

State Foster Care Review Board

On or before **September 12, 2008**, the Performance Audit Section (Section) will submit a draft report of its audit findings and recommendations to the Legislative Performance Audit Committee (Committee) and the State Foster Care Review Board (FCRB).

Audit Scope

In the audit scope statement, the Committee directed the Section to address the following questions in the audit report:

- What are the FCRB's authority and responsibilities?
- Do any board members have employment or other interests that create a conflict with their responsibilities as members of the FCRB?
- Do current FCRB management practices reasonably follow generally accepted management standards and best practices?

Methodology

The Section will use a standard qualitative research methodology. We will:

- Review relevant state statutes, which include but are not limited to, the Foster Care Review Act¹ and the Nebraska Political Accountability and Disclosure Act;²
- Review other applicable documents such as legislative histories, Attorney General Opinions, rules and regulations, and budget information;
- Examine agency records, which include but are not limited to, technical reports, annual reports, internal policies and procedures, plans, correspondence, contracts, and related materials;
- Identify and review external management standards and best practices, which include but are not limited to, the Internal Control Integrated Framework from the Committee of Sponsoring Organizations of the Treadway Commission; and
- Conduct interviews with FCRB staff and others as necessary.

¹ Neb. Rev. Stat. §§ 43-1301 to 43-1318.

² Neb. Rev. Stat. §§ 49-1404 to 49-14,141.

Audit Report Contents

Under the Legislative Performance Audit Act (audit act), the Section must provide its written draft report to the agency. That report will consist of:

- background information concerning the program;
- discussion of audit work related to the scope statement questions; and
- Section findings and recommendations.

After receipt of the report, the agency will have 20 business days to review it and provide written comments to the Section. We expect to provide the draft report to the agency on or before **September 12, 2008**; however, should extenuating circumstances occur, the Committee may extend that date. The deadline for the agency response will be included in the correspondence accompanying the report when it is provided to the agency.

Following receipt of the agency's comments, the Committee will meet to consider the draft report and the comments. The Committee may elect to adopt recommendations at that time or to hold a public hearing on the audit before adopting recommendations. The Committee's final report will include the Section's report, the agency's comments, the Committee's recommendations, and other materials specified in the audit act.

Audit Plan adopted by the Legislative Performance Audit Committee June 27, 2008.