



DRAFT MINUTES

LEGISLATIVE AUDIT SUBCOMMITTEE

Thursday, September 25, 2025 | 2:00 p.m. | 445 State Capitol

Members Present:

President J. Stuart Adams, Co-chair
Speaker Mike Schultz, Co-chair
Sen. Kirk A. Cullimore
Sen. Luz Escamilla
Rep. Angela Romero

Rep. Casey Snider

Staff Present:

Brian J. Dean, Deputy Auditor General
Donna Hernandez, Office Manager
Darin R. Underwood, Deputy Auditor General
Kade R. Minchey, Auditor General

Note: A copy of related materials and an audio recording of the meeting can be found at www.le.utah.gov.

President Adams called the meeting to order at 2:07 PM

1. Audit Report Presentations

Mr. Jesse Martinson, Audit Manager, introduced A Performance Audit of the Inspector General of Medicaid Services.

[A Performance Audit of The Office of Inspector General of Medicaid Services: Policy Operations for Improved Governance and Medicaid Oversight \(Report 2025-20\)](#)

Mr. Martinson, Mr. Matthias Boone, Senior Audit Supervisor, and Mr. Jordan Green, Legislative Performance Auditor, presented the findings of the audit.

Mr. Boone responded to a question from Speaker Schultz regarding the findings of the 2018 audit.

Mr. Martinson also responded to Speaker Schultz's question regarding the findings of the 2018 audit.

Mr. Martinson responded to a question from President Adams regarding the complexity of the healthcare industry and the compliance of the Office of Inspector General (OIG) with statutes surrounding Medicaid.

Mr. Martinson responded to a question from President Adams regarding Accountable Care Originations (ACOs) and the Paper Model.

Mr. Martinson responded to a question from Representative Romero regarding the change in leadership at the OIG.

Mr. Boone responded to a question from Senator Escamilla regarding the history of the OIG and its current structure.

Mr. Martinson responded to a follow-up question from Senator Escamilla regarding the 2018 audit and the basic responsibilities of the OIG.

Mr. Neil Erickson, Interim inspector General, and Ms. Elise Napper, OIG Policy and Training Coordinator responded to the findings of the audit.

Mr. Erickson responded to a question from Representative Romero regarding the OIG's Strategic Plan.

Mr. Erickson responded to a question from Representative Romero regarding risk assessment and the process of doing the office's risk assessment.

Mr. Kade Minchey, Legislative Auditor General, responded to a question from Speaker Schultz regarding clarifying the definition of an ACO audit and correcting the inaccuracies of previous OIG testimony.

Mr. Boone responded to a question from Speaker Schultz and Mr. Minchey regarding a discrepancy in internal audit reporting on ACO audits.

Mr. Erickson responded to Mr. Boone's comments on data from ACO audits.

Mr. Erickson responded to a question from Representative Snider regarding the difference between agreement with recommendations and his pushback in the meeting.

Mr. Erickson responded to a follow-up question from Representative Snider on the OIG office and confirmed that the OIG agreed with the findings of the audit.

Ms. Napper responded to a question from President Adams regarding the DHHS outreach options and training currently being given.

Ms. Napper responded to a follow-up question from President Adams regarding whether Medicaid could provide the required trainings.

Mr. Erickson responded to a question from President Adams regarding number of employees and the overhead of the department.

Ms. Napper commented on the federal match for training programs.

Mr. Erickson responded to questions from Senator Escamilla regarding: the mission of OIG, risk assessment and audits, efficiency and effectiveness of Medicaid services, structure and staffing of the office currently, the HR component of the office, the line of accountability for performance measures, definition of what Medicaid oversight is,

Mr. Erickson responded to a question from Speaker Schultz regarding the tenure of the previous OIG.

MOTION: President Adams moved to refer A Performance Audit of the Inspector General of Medicaid Services to the Government Operations Interim Committee as the Lead Committee and to the Social Services Appropriations Committee as the Review Committee. The motion passed with a vote of 6 - 0 - 0.

Yeas - 6

Nays - 0

Absent - 0

Sen. J. Adams
Sen. K. Cullimore
Sen. L. Escamilla
Rep. A. Romero
Rep. M. Schultz
Rep. C. Snider

2. Committee Business

MOTION: President Adams made a motion to approve the minutes of the August 19, 2025, meeting. The motion passed with a vote of 6 - 0 - 0.

Yeas - 6Nays - 0Absent - 0

Sen. J. Adams
Sen. K. Cullimore
Sen. L. Escamilla
Rep. A. Romero
Rep. M. Schultz
Rep. C. Snider

3. Audit Report Presentations

Mr. Martinson introduced A Performance Audit of Public and Higher Education Cybersecurity (Report 2025-19).

[A Performance Audit of Public and Higher Education Cybersecurity: Opportunities to Improve Controls and Accountability \(Report 2025-19\)](#)

Mr. Martinson and Mr. Chris McClelland, Senior Audit Supervisor, presented the findings of the audit at 3:06 p.m.

President Adams commented on the cost of some of the cybersecurity practices.

Mr. McClelland responded to a question from Speaker Schultz regarding if Utah State Board of Education (USBE) or Utah Systems of Higher Education (USHE) are involved in the cybersecurity of LEAs.

President Adams commented on how one cannot run any organization without cybersecurity processes in place.

Mr. Martinson responded to a question from Representative Romero regarding the cost of cybersecurity, and prioritization of a program.

Mr. Geoffrey Landward, Commissioner of USHE, Mr. Stephen Hess, USHE Chief Information Officer, and Ms. Jennie Earl, Board Member for Utah State Board of Education, responded to the findings of the audit.

Commissioner Landward responded to a question from Speaker Schultz regarding the decision to work on cybersecurity issues.

Commissioner Landward responded to a question from President Adams regarding the common sense of cybersecurity and best practices that might help in Higher Education.

Mr. Hess commented on the best practices of cybersecurity in higher education.

Ms. Earl commented on the November 15th deadline for LEAs to disclose the name of their privacy person and cyber security officer, and the details of their cybersecurity framework.

MOTION: Speaker Schultz moved to refer A Performance Audit of Public and Higher Education Cybersecurity (Report 2025-19) to the Education Interim Committee as the Lead Committee and to both the Public Education Appropriations Subcommittee and the Higher Education Appropriations Subcommittee as Joint Review Committees. The motion passed with a vote of 6 - 0 - 0.

Yeas - 6Nays - 0Absent - 0

Sen. J. Adams
Sen. K. Cullimore
Sen. L. Escamilla
Rep. A. Romero
Rep. M. Schultz
Rep. C. Snider

4. Audit Report Presentations

Mr. Darin Underwood, Deputy Auditor General, introduced the Best Practices Handbook for Student Achievement in Public Education (Report 2025-13).

[The Best Practice Handbook For Student Achievement in Public Education \(Report 2025-13\)](#)

Mr. Underwood and Mr. Tanner Cox, Lead Auditor, presented the findings of the audit.

Speaker Schultz commented on the benefits and importance of this work done on the Best Practices Handbook.

Mr. Underwood responded to a question from Senator Cullimore regarding the plans for this handbook.

MOTION: President Adams commented on the use of the handbook to lead and achieve LEAs organizations and moved to refer The Best Practice Handbook for Student Achievement in Public Education (Report 2025-13) to the Education Interim Committee as the Lead Committee and the Public Education Appropriations Subcommittee as the review committee. The motion passed with a vote of 6 - 0 - 0.

Yeas - 6

Nays - 0

Absent - 0

Sen. J. Adams
Sen. K. Cullimore
Sen. L. Escamilla
Rep. A. Romero
Rep. M. Schultz
Rep. C. Snider

MOTION: President Adams moved to adjourn the meeting at 3:42 PM. The motion passed with a vote of 6 - 0 - 0.

Yeas - 6

Nays - 0

Absent - 0

Sen. J. Adams
Sen. K. Cullimore
Sen. L. Escamilla
Rep. A. Romero
Rep. M. Schultz
Rep. C. Snider