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THE STATE OF NEVADA LEGISLATIVE COUNSEL BUREAU

January 16, 2025

Members of the Legislative Commission
Legislative Building
Carson City, Nevada

Audit reports of the Legislative Auditor are submitted to the Audit Subcommittee before the reports are presented to the Legislative Commission, as provided for in Nevada Revised Statutes 218G.240. On January 16, 2025, the Legislative Auditor presented the following reports to the Audit Subcommittee of the Legislative Commission:

- Department of Administration, State Public Works Division, Project Identification, Cost Estimation, and Reporting (LA26-01);
- Nevada Department of Transportation, Stockroom Purchases, Material Stockpile Management, and Mechanic Productivity (LA26-02);
- Department of Administration, Mail Services Division, Operating and Billing Processes (LA26-03);
- Department of Conservation and Natural Resources, Nevada Division of Forestry, Forest Fire Suppression Budget Account (LA26-04); and
- Governmental and Private Facilities for Children – Inspections, December 2024 (NRS 218G.575) (LA26-05);

Summaries of these reports are enclosed for your review. The Audit Subcommittee recommends the Legislative Commission accept these five reports.

Respectfully presented,

A handwritten signature in black ink, reading "Marilyn Dondero Loop".

Senator Marilyn Dondero Loop, Chair
Legislative Commission's Audit Subcommittee

Audit Highlights



Highlights of performance audit report on the Department of Administration, State Public Works Division issued on January 16, 2025.

Legislative Auditor report # LA26-01.

Background

The State Public Works Division's (Division) mission is to provide well-planned, efficient, and safe facilities to state agencies so they can effectively administer their programs. In 2011, the Division was created from the State Public Works Board (Board) and the Buildings and Grounds Division.

The Board provides the Governor of Nevada with recommendations regarding the priority for the construction of Nevada's projects for capital improvements. It is also responsible for adopting regulations and presiding over appeals regarding the qualifications of contractors and contract disputes.

The Division is primarily funded by assessments paid by state agencies for its services, but also received almost \$400,000 in General Fund appropriations in fiscal year 2023. Administrative expenditures for fiscal year 2023 were about \$7.5 million.

In 2023, the number of state facilities overseen by the Division was about 2,400 and comprised 10.1 million square feet. As of May 2024, the Division had 146 authorized positions, with 120 of those positions filled, an 18% vacancy rate. The Division has offices in Carson City and Las Vegas.

Purpose of Audit

The purpose of the audit was to determine whether the Division had adequate controls to identify, complete, and report on construction projects. The scope of our audit focused on the Division's activities from July 1, 2020, through June 30, 2023, and included Capital Improvement Program projects approved in 2019.

Audit Recommendations

This audit report contains five recommendations to help identify and use capital improvement funding timely and improve the accuracy of information reported to key decision-makers about the cost of maintenance needed for state facilities in the near future. The Division accepted the five recommendations.

Recommendation Status

The Division's 60-day plan for corrective action is due on April 14, 2025. In addition, the 6-month report on the status of audit recommendations is due on October 14, 2025.

Project Identification, Cost Estimation, and Reporting

State Public Works Division

Summary

By reallocating unused funds from completed projects to other projects, the Division has opportunities to complete additional capital improvement projects more timely. We identified over \$18 million in savings from recently completed projects that were not submitted to the Interim Finance Committee (IFC) for approval to be used on other projects. Furthermore, the Division can expand the use of an alternative budgeting method to more agencies to improve the timely completion of maintenance projects. Completing projects more timely can reduce project costs and improve conditions at state facilities.

The Division can enhance use of its facility condition assessment reports to benefit the Capital Improvement Program (CIP) development process. Specifically, project managers often did not coordinate with the facilities group or use the facility condition assessment reports to assist with identifying CIP needs. Better coordination would help ensure project recommendations from the facility condition assessment reports are completed more timely.

Information reported biennially to the Legislature by the Division about the costs of recommended maintenance for state buildings has some inaccuracies. Specifically, the report included tens of millions of dollars in cost for projects already completed and outdated cost information. The Legislature, Office of the Governor, and State Public Works Board need accurate information when deciding the amount of funds required to keep state facilities in good condition.

Based on a comparison of estimated costs in the CIP to actual project costs, the Division has an effective process for estimating project costs. However, the Division needs to retain documentation of information it uses to develop cost estimates for projects included in the CIP, to allow for greater oversight and to improve the process.

Key Findings

We identified over \$18 million in savings from the 13 closed projects we tested in our sample of 20 projects from the 2019 CIP. The Division did not present these savings to the IFC to request the projects' expenditure authority be transferred to other approved projects. The Division can enhance policies and procedures to address the reallocation of funds from project savings. (page 5)

The Division has another opportunity to reallocate unused funds to other projects as savings are realized from maintenance projects. This involves including additional maintenance projects in the CIP portion of the State of Nevada Executive Budget so project savings can be reallocated to other deferred maintenance projects without the need for IFC approval. In the 2023 CIP, this method was used for two state departments. Expanding the approach to more departments will result in more maintenance projects being completed more timely. (page 6)

The Division is not fully utilizing its Facility Condition Assessment (FCA) reports as intended in the CIP process. FCA reports include projects that are recommended based on periodic assessments of state facilities. Four of five CIP projects tested did not have evidence that project managers coordinated with the FCA team and used the reports in developing CIP projects. As a result, projects recommended based on assessments of state facilities may not be completed timely. (page 8)

Information reported biennially to the Legislature by the Division about the cost of recommended maintenance for state buildings has some inaccuracies. We identified costs for 732 projects already completed, which resulted in an error of about \$51 million. Another inaccuracy is the result of using outdated costs for projects. Based on a 5-year estimate, we predict this understated the cost of recommended maintenance in 2023 by as much as \$220 million. (pages 10 and 11)

Our testing found the Division often did not have documents to support the estimated project costs used in the CIP. In instances where it had documentation, there were frequently significant differences between the amounts in the documents and the CIP estimate. This lack of documentation of how estimates were developed makes it more difficult for the Division to evaluate and enhance its process for estimating costs on projects included in the CIP. This increases the risk of inaccurate cost estimates in the CIP. (page 13)

Audit Division
Legislative Counsel Bureau

Audit Highlights



Highlights of performance audit report on the Nevada Department of Transportation, Stockroom Purchases, Material Stockpile Management, and Mechanic Productivity issued on January 16, 2025.

Legislative Auditor report # LA26-02.

Background

The Nevada Department of Transportation (NDOT) oversees the planning, construction, operation, and maintenance of 5,400 miles of highway and over 1,000 bridges. Additionally, NDOT maintains a fleet of over 2,000 pieces of heavy equipment and 700 vehicles.

The mission of NDOT is to provide, operate, and preserve a transportation system that enhances safety, quality of life, and economic development through innovation, environmental stewardship, and a dedicated workforce.

NDOT is comprised of four primary divisions: Administration, Engineering, Operations, and Planning.

NDOT has equipment repair shops and stockrooms in each district. Equipment repair shops maintain NDOT's fleet by performing preventative maintenance, repairs, and services for heavy equipment and vehicles.

The stockrooms have purchasing authority and act as a supply center for the district equipment repair shops, maintenance crews, and other NDOT divisions operating in the district.

Purpose of Audit

The purpose of the audit was to determine whether NDOT has effective controls over stockroom purchases, equipment repair shop work, and material stockpiles. Additionally, we determined if management's use of state vehicles is appropriate.

The audit focused on NDOT's activities between January 2022 and June 2023, and through calendar year 2023 for certain activities.

Audit Recommendations

This audit report contains 10 recommendations to improve controls over NDOT assets and resources.

NDOT accepted the 10 recommendations.

Recommendation Status

NDOT's 60-day plan for corrective action is due on April 14, 2025. In addition, the 6-month report on the status of audit recommendations is due on October 14, 2025.

Stockroom Purchases, Material Stockpile Management and Mechanic Productivity

Nevada Department of Transportation

Summary

NDOT continues to experience problems developing and implementing controls to safeguard assets and deter or detect fraud. Specifically, we observed purchasing controls designed to ensure the proper approval and accounting for vehicle and equipment parts were often circumvented and not effective. The proper recording and tracking of parts can also improve. In addition, deficiencies persist in how NDOT safeguards material stockpiles. Although we did not identify fraud during our audit work, given NDOT's history of fraud incidents, strong controls are needed in these areas as millions of dollars in parts and materials are purchased every year.

Low productivity rates at some equipment repair shops highlighted procedural inefficiencies. Specifically, we observed significant variations in productivity between equipment repair shops, with low productivity recorded for several shops. For example, an analysis of shop records found mechanics at one location recorded an average of 2 hours a day working on NDOT vehicles. Furthermore, we observed the inappropriate use of state resources as unnecessary modifications were made to a vehicle and another vehicle was driven almost entirely for personal use. Low productivity and improper use of state resources results in waste and increased costs to the State as mechanics are being paid for duties they are not performing. In addition, fleet costs will increase if vehicle repairs or routine maintenance are not performed timely and routine maintenance is outsourced to vendors.

Key Findings

Controls designed to detect and deter fraud are not fully implemented or enforced. Of the 150 transactions tested, 57 (38%) did not have documentation demonstrating appropriate approvals, or proper separation of duties. In addition, many requisition signatures by NDOT staff were not legible and purchases were made before proper authorization occurred. Furthermore, stockroom staff split purchases to avoid purchasing limits. For 8 of 20 (40%) purchases tested, the same items were procured from the same vendor on the same day, using different invoices. (page 8)

Testing of 41 tire invoices, totaling \$25,000, found they were not accounted for in NDOT's asset management system. Sixteen tires were not on the vehicles identified on the invoices. For example, one invoice contained a purchase for two semitrailer tires, but the unit referenced on the invoice was a passenger car. (page 10)

Equipment repair shop supervisors do not consistently perform quality assurance program inspections of vehicles, which are designed specifically to detect and deter fraud. Four of nine equipment repair shops did not perform any inspections in calendar year 2022. Inspections are designed to ensure parts purchased are installed on a vehicle, and to ensure the quality of work. (page 10)

NDOT has weak controls over material stockpiles and related data, which lead to significant discrepancies between physical inventory counts and records. There were nearly \$25 million in discrepancies between NDOT's records and physical inventory records in fiscal year 2023. Stockpile records are not accurate due to weaknesses in recording purchases and the use of materials. For five of six (83%) material stockpile purchases tested, the correct quantities were not entered into NDOT's material tracking system. In addition, different methods are used to calculate the use of materials and the quantity remaining. Furthermore, NDOT does not properly control the use of stockpile materials by non-state entities. These issues have contributed to qualified opinions in the State of Nevada Single Audit Report for fiscal years 2020, 2021, and 2022. (page 12)

Productivity at equipment repair shops varied significantly between locations and in many cases was below NDOT's standard. For example, one shop recorded less than 27% of work hours, or 2 hours a day to work orders. According to NDOT audit reports, the standard is that 80% of hours should be applied directly to work orders. Low productivity results in waste and increased costs to the State as mechanics are being paid for duties they are not performing and routine maintenance is not performed or is outsourced to vendors. (page 15)

During our audit, we observed instances where the use of NDOT resources benefited the employees more than the interests of the State. Specifically, state vehicles were modified or used for the benefit of state employees. Based on our review of available documentation, we estimate the benefits to the employees to be about \$25,000. (page 17)

Audit Highlights



Highlights of performance audit report on the Department of Administration, Mail Services Division, Operations and Billing Processes issued on January 16, 2025.

Legislative Auditor report # LA26-03.

Background

The Mail Services Division (Division) is part of the Department of Administration. The Division provides mail services to participating state and local government agencies in the Carson City, Reno, and Las Vegas areas. Services provided include pickup, processing, and delivery of outgoing mail.

The Division operates its primary mailroom and administrative headquarters in Carson City, as well as a second mailroom in Las Vegas. As of June 30, 2023, the Division had 21 filled positions, with 15 staff located in Carson City and 6 in Las Vegas.

The Division administers two budget accounts. Funding is primarily derived from postage revenue received from customer agencies. In fiscal year 2023, the Division's revenues and expenditures amounted to over \$8 million.

Purpose of Audit

The purpose of the audit was to determine whether the Division's controls protect against improper transactions, including fraud, and ensure accurate billing of agencies for mail services.

The audit focused on the Division's activities from January 1, 2022, to June 30, 2023; and certain postage activity through May 2024.

Audit Recommendations

This audit report contains 15 recommendations to reduce the risk of improper transactions and improve the process of billing for the Division's services.

The Mail Services Division accepted the 15 recommendations.

Recommendation Status

The Division's 60-day plan for corrective action is due on April 14, 2025. In addition, the 6-month report on the status of audit recommendations is due on October 14, 2025.

Operations and Billing Processes

Mail Services Division

Summary

The Division's lack of controls for certain mail processes increases the risk that fraud and waste have occurred or will occur in the future. Although we did not specifically identify instances of fraud, we were unable to conclude that it did not occur because of limitations to available information discussed throughout this report. A lack of controls led to suspicious metering transactions, unsecured metered envelopes, uncollected and inaccurate refunds, and unknown parties accessing Division funds. In addition, the Division did not perform background checks for individuals with access to sensitive information. With some metered transactions worth tens of thousands of dollars and the Division paying millions of dollars in metered postage costs each year, the opportunity to defraud the State is significant.

The Division does not have a sufficient process to ensure it accurately bills customer agencies. System errors caused the Division to over and underbill customer agencies for services provided. Unusually large, suspicious transactions and remote meters also created additional billing inaccuracies. Furthermore, insufficient review of billings led the Division to underbill for certain production work. This also created waste because the Division had to absorb the cost of some work as a loss. Inadequately trained staff and a lack of formalized policies and procedures contributed to these billing issues. Ensuring billings are accurate and adequately supported is essential to safeguarding state resources.

Key Findings

The Division did not identify or prevent unusually large, suspicious metering transactions. We found about 6,200 overpaid envelopes totaling more than \$22,000. The 10 largest of these envelopes amounted to over \$8,400 when they should have cost no more than \$6. Clerk credentials for metering transactions were also missing and inaccurate. Clerk credential omissions and inaccuracies occurred in over 406,000 pieces of mail costing over \$168,000. The Division did not document nearly \$273,000 in metering activity that was billed to customers. Because of this limitation, we cannot determine if there were additional suspicious transactions or transactions with missing or inaccurate clerk credentials. Strong controls over metered transactions are imperative to reduce the Division's vulnerability to fraud and waste. (page 9)

The Division's controls over metered envelopes were weak. Metered envelopes with errors were kept unsecured. Additionally, postage refunds were not promptly collected, resulting in reduced refund amounts. Similarly, the Division lacked controls to ensure that postage metering refunds were accurately distributed to customer agencies. Such processes are vital to protecting the Division from fraud and waste of state resources. (page 11)

The Division did not properly monitor activity on remote meters with access to its postage accounts. For example, the Division was only aware of half of the meters connected to its accounts and did not know the other remote meters were in operation and drawing funds from its accounts. Moreover, unknown parties used remote meters to improperly access Division funds without proper authorization. Stronger controls over remote meters can reduce the likelihood of fraud and waste. (page 13)

Postage metering data used by the Division to generate billings contained significant system errors. Moving postage meters resulted in duplicated charges and flawed counts of the amount of mail processed. Transactions amounting to over \$756,000 were incorrectly recorded shortly after midnight and led to billing inaccuracies. This caused the Division to absorb some of these transactions as a loss. The Division billed customer agencies for the remainder of these transactions. Lastly, the Division gave inaccurate billing data to the Administrative Services Division. This caused \$83,000 in underbillings and \$59,000 in overbillings. This also led the Division to bill for nearly \$178,000 of work that it could not provide any documentation for. (page 19)

Suspicious transactions created additional billing inaccuracies. Some of these inaccuracies caused customer agencies to overpay, while others led to underbilling. For instance, 6 of 10 unusually large, suspicious metering transactions described above were double-billed. On the other hand, the Division did not bill for 2 of 11 tested remote meter transactions. (page 21)

The formula the Division used to calculate its production charges contained an error that caused the Division to systematically undercharge for production work. This caused the Division to undercharge for any production job larger than 1,000 pieces of mail. (page 22)

Audit Highlights



Highlights of performance audit report on the Nevada Division of Forestry, Forest Fire Suppression Budget Account issued on January 16, 2025.

Legislative Auditor report # LA26-04.

Background

The Nevada Division of Forestry (NDF) is responsible for the supervision and coordination of all forestry and watershed work on state and private lands in Nevada, including fire control. The Forest Fire Suppression program covers expenses necessary for the protection of life, property, and natural resources from fire, flood, and other disasters and emergencies.

Different types of fire suppression activities incur costs for the State; however, some of those costs are reimbursable depending on the incident type. The Forest Fire Suppression budget account is funded with a combination of General Fund appropriations, county receipts, and reimbursements. The budget account currently comingles the accounting activities associated with fire suppression on Nevada lands and where Nevada provides fire suppression assistance to others on lands outside of the State's financial responsibility.

In fiscal year 2023, NDF had five budget accounts with revenues and expenditures of over \$49.2 million. The Forest Fire Suppression budget account represented about 45% of NDF's total expenditures. As of June 30, 2024, NDF had 205 filled positions. NDF's Incident Business Unit's (IBU) fiscal staff includes six full-time positions and is responsible for processing fire incident billings and invoices for reimbursements.

Purpose of Audit

This audit was required by Senate Bill 480 (Chapter 334, Statutes of Nevada 2023). The purpose of the audit was to evaluate the impact of the Division's billing, collection, and payment practices for the Forest Fire Suppression budget account.

Audit Recommendations

This audit report contains 13 recommendations to ensure forest fire suppression expenditures are tracked and reimbursed timely, budgeting practices improve and cooperator payments are accurate.

NDF accepted the 13 recommendations.

Recommendation Status

NDF's 60-day plan for corrective action is due on April 14, 2025. In addition, the 6-month report on the status of audit recommendations is due on October 14, 2025.

Forest Fire Suppression Budget Account

Nevada Division of Forestry

Summary

A lack of proper oversight resulted in the Nevada Division of Forestry (NDF) requesting more supplemental funding than was necessary to support fire suppression activities in the Forest Fire Suppression budget account. Specifically, millions of dollars in fully reimbursable out-of-state fire incident expenditures were not billed. NDF has started seeking reimbursement for some of these unbilled incidents. When NDF fails to submit reimbursement requests, money due the State is not collected and supplemental funding must be requested. In addition, accounts receivable amounts were not accurately recorded which impact the State's financial statements. NDF does not have an effective process to identify, track, invoice, and collect amounts due the State. Increased oversight of the fire suppression accounting functions will help ensure appropriate funding and help improve state budgeting decisions.

Improvements are needed over accounting and budgeting for NDF's emergency fire expenditures. Current budgeting and accounting methods comingle Nevada's in-state fire suppression costs with costs incurred by Nevada resources assisting with out-of-state fires. Furthermore, the current budgeting formula, established by the Legislature to better understand NDF's funding needs, also comingles Nevada's in-state fire costs with costs of assisting in out-of-state jurisdictions. Finally, the 5-year budgeting formula is not consistently calculated by agencies who help prepare the budget and supporting documentation was not maintained by NDF. An effective budgeting process is necessary to ensure sufficient funds are available to respond to emergencies and efficiently allocate General Fund dollars.

NDF did not sufficiently review WFPP cooperator and other state agency invoices to detect billing errors. In addition, NDF's data on fire incidents was inaccurate and incomplete. Error free invoicing and data is necessary to ensure the accurate accounting of fire costs, to help ensure Nevada is fully reimbursed for its costs to fight fires in out-of-state jurisdictions, and only paying its share of cost-share fire expenditures.

Key Findings

NDF did not bill reimbursable fire suppression expenditures for out-of-state fires. We calculated over \$32 million in reimbursable expenditures that were not billed from responding to other state fire incidents between 2020 and 2024. Specifically, NDF paid WFPP cooperators, but did not bill over \$22.8 million for reimbursements related to 166 fully reimbursable incidents that occurred between fiscal years 2020 and 2023. We calculated another \$1.2 million in NDF personnel and equipment costs were not billed for the same incidents. Finally, over \$7.3 million in additional reimbursable expenditures paid to WFPP cooperators in fiscal year 2024 was not billed for reimbursement. (pages 7 - 8)

For some out-of-state fire incidents that NDF billed, we observed the invoices contained errors or did not include all allowable costs. Specifically, 3 of 15 (20%) invoices sampled were not billed accurately, resulting in an underpayment of over \$542,000 to NDF. Over the 4-year audit period, NDF submitted 11 separate requests for IFC contingency funds, totaling over \$44 million. (pages 9 - 10)

NDF did not accurately record accounts receivable for reporting purposes in the State's financial statements. Accounts receivables were not properly recorded because NDF has not developed a proper aging schedule to track amounts due. We estimate NDF should have reported over \$20 million of additional receivables for fiscal year 2023. This would have had an impact on the State's annual financial statements had our audit not identified the error. (page 11)

The current budget formula used to calculate NDF's biennial authority to pay fire suppression expenditures combines in-state fire costs for Nevada with out-of-state fire suppression costs. Comingling these fire suppression costs does not provide a clear understanding of NDF's funding needs to suppress fires within Nevada. (page 14)

The review of cooperator invoices was inadequate. Our testing identified undetected errors resulting in NDF overpaying cooperators and a partnering state agency about \$285,000. (page 19)

Cost-share fire documentation was not properly reviewed to ensure NDF paid the appropriate costs. We identified four of nine (44%) final adjudicated cost-share amounts billed by NDF were incorrectly calculated, resulting in NDF underbilling other jurisdictions by approximately \$614,000. (page 21)

Report Highlights



Highlights of Legislative Auditor report on the Governmental and Private Facilities for Children – Inspections issued on January 16, 2025.

Legislative Auditor Report # LA26-05.

Background

Nevada Revised Statutes (NRS) 218G.570 through 218G.595 authorize the Legislative Auditor to conduct audits of governmental facilities for children and inspections, reviews, and surveys of governmental and private facilities for children.

As of June 30, 2024, we had identified 102 governmental and private facilities that met the requirements of NRS 218G. In addition, 59 Nevada children were placed in 15 different out-of-state facilities across 6 different states as of June 30, 2024.

NRS 218G requires facilities to forward to the Legislative Auditor copies of any complaint filed by a child under their custody or by any other person on behalf of such a child concerning the health, safety, welfare, and civil and other rights of the child. During the fiscal year ended June 30, 2024, we received 2,039 complaints from 45 facilities in Nevada. Fifty-seven Nevada facilities reported that no complaints were filed during this time.

Purpose

Inspections were conducted pursuant to the provisions of NRS 218G.570 through 218G.595. This report includes the results of our inspections of 36 children's facilities. As inspections are not audits, these activities were not conducted in accordance with generally accepted government auditing standards.

The purpose of our inspections was to determine if the facilities adequately protected the health, safety, and welfare of the children in the facilities, and whether the facilities respected the civil and other rights of the children in their care.

Inspections included discussions with management, a review of personnel and child files, and observations. Child and employee interviews occurred as applicable. Discussions with facility management included the following topics: medication administration, treatment plan process, abuse and neglect reporting, complaint process, employee background checks and training, Prison Rape Elimination Act, and related policies and procedures as applicable. In addition, we judgmentally selected files to review which included: personnel files for evidence of employee background checks and required training; and child files for evidence of children's acknowledgment of their right to file a complaint, medication administered, and treatment plans as applicable.

Governmental and Private Facilities for Children – Inspections

December 2024

Summary

In 29 of 36 children's facilities inspected, we did not note significant issues that caused us to question the health, safety, welfare, or protection of the rights of the children. However, at seven facilities we identified multiple issues that caused us to question whether the facilities adequately protected the children in their care. Based on our observations, we contacted the facilities' licensing agencies to communicate our concerns.

Ignite Teen Treatment, LLC

We noted health, safety, welfare, and civil and other rights issues at the Lone Mesa and Romo facilities managed by Ignite Teen Treatment, LLC. Issues by type included:

- **Health:** incomplete, inaccurate, and missing medication records; and missing documentation of medical assistance after noting a child's injury.
- **Safety:** broken windows and glass shards; boarded-up windows preventing emergency egress; restraints resulting in injuries; items posed self-harm risks; unsecured tools, chemicals, and laundry supplies; missing documentation of mandatory reporting; and missing background check records.
- **Welfare:** uncontrolled children's behaviors; hidden nicotine vapes; nine children using one bathroom; untreated pools; an unsecured pool and hot tub; a child climbing on the roof; damage to rooms; and unsecured second-story windows and balcony.
- **Civil and other rights:** weak recordkeeping; missing denial of rights reporting documentation; the complaint process was not posted and management was unable to determine if any complaints were filed; incomplete personnel records; and policies and procedures were weak. (page 5)

Clark County Family Services Advanced Foster Care Homes

We noted health, safety, and civil and other rights issues at four Clark County Family Services advanced foster care homes. Issues by type included:

- **Health:** untimely treatment plans and unsecured records.
- **Safety:** unsecured ammunition; fire escape routes were not posted; missing fire drills; unsecured medications, alcohol, knives, chemicals, and laundry supplies; and inadequate and missing first-aid kits.
- **Civil and other rights:** child rights were not posted; incomplete personnel records; and policies and procedures were weak. (page 12)

Aurora Center for Healing

We noted health, safety, and civil and other rights issues at Aurora Center for Healing. Issues by type included:

- **Health:** incomplete, inaccurate, and missing medication records; incorrectly administered medications; and unavailable medications.
- **Safety:** lack of increased supervision after suicidal ideation; glass shards; items posed self-harm risks; and fire escape routes were not posted.
- **Civil and other rights:** the complaint process was not posted and management discovered complaints missing resolutions filed 18 months prior; incomplete personnel records; and policies and procedures were weak. (page 15)

Other General Concerns

During our inspections, we noted concerns at 18 facilities related to fire safety, 11 facilities related to denial of rights reporting, 7 facilities related to mandatory reporting requirements, and 6 facilities related to fingerprint submission documentation. The frequency of these concerns suggests more attention is needed to improve the care of children in select areas. (page 17)

Areas for Legislative Consideration

This report contains one new and two prior report recommendations the Legislature may want to consider related to enacting legislation. The new recommendation addresses the need for clarification of the complaint reporting process. The prior report recommendations aim to require health facilities to complete certain employee training, and initial and ongoing child abuse and neglect screening for employees. These recommendations would help certain facilities improve the health, safety, welfare, and protection of the rights of the children in their care. (page 21)