Department of Health and Senior Services
Public Health Preparedness and Response for Bioterrorism Federal Program

Grant Years 2000, 2001 and 2002 Through November 30, 2003
The Honorable James E. McGreevey  
Governor of New Jersey  

The Honorable John O. Bennett  
President of the Senate  

The Honorable Richard J. Codey  
President of the Senate  

The Honorable Albio Sires  
Speaker of the General Assembly  

Mr. Albert Porroni  
Executive Director  
Office of Legislative Services  


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Department of Health and Senior Services
Public Health Preparedness and Response for Bioterrorism Federal Program

Scope

We have completed an audit of the Department of Health and Senior Services, Public Health Preparedness and Response for Bioterrorism Federal Program for grant years 2000, 2001, and 2002 through November 30, 2003. Our audit included financial activities accounted for in the state’s General Fund.

The program is funded by two grants from the Federal Department of Health and Human Services (HHS). The first grant is from the Centers for Disease Control and Prevention (CDC). The purpose of this grant is to upgrade New Jersey’s state and local public health jurisdictions’ preparedness for and response to bioterrorism and outbreaks of infectious disease, and other public health threats and emergencies. The second grant is from the Health Resources and Services Administration (HRSA) and it commenced on April 1, 2002. The purpose of the grant is to upgrade the preparedness of New Jersey’s hospital and health care delivery system to respond to bioterrorism events, non-terrorist epidemics and general disasters. The total awards granted during our audit period were $31.6 million and expenditures of the program were $14 million.

Objectives

The objectives of our audit were to determine whether financial transactions were related to the federal program, were reasonable, and were recorded properly recorded in the accounting systems.

This audit was conducted pursuant to the State Auditor’s responsibilities as set forth in Article VII, Section 1, Paragraph 6 of the State Constitution and Title 52 of the New Jersey Statutes.

Methodology

Our audit was conducted in accordance with Government Auditing Standards, issued by the Comptroller General of the United States.
In preparation for our testing, we studied legislation, administrative code, circular letters promulgated by the State Comptroller, and policies of the agency. Provision that we considered significant were documented and compliance with those requirements was verified by interview, observation, and through our samples of financial transactions. We also read the budget message and grant awards, reviewed financial trends, and interviewed agency personnel to obtain an understanding of the programs and the internal controls.

A nonstatistical sampling approach was used. Our samples of financial transactions were designed to provide conclusions about the validity of transactions as well as internal control and compliance attributes. Sample populations were sorted and transactions were judgmentally selected for testing.

**Conclusions**

We found that the financial transaction included in our testing were related to the federal program, were reasonable, and were properly recorded in the accounting systems.