

YDC Claims Administration
 Picture of Resolved Claims
 Joint Fiscal – 4/18/2025

Type	Total Award	Term of Years
decision after hearing	\$600,000	five years
decision after hearing	\$302,500	four years
decision after hearing	\$382,500	three years
decision after hearing	\$120,000	lump
decision after hearing	\$405,000	three years
decision after hearing	1,500,000	10 years
agreed upon award-open items	\$600,000	three years
stipulated agreement	\$50,000	lump
agreed upon award-open items	\$450,000	four years
decision-written submissions	\$31,250.00	lump
decision after hearing	\$332,500.00	three years
decision after hearing	\$17,500.00.	lump
stipulated agreement	\$1,000,000	7 years
stipulated agreement	\$45,000	lump
decision after hearing	\$675,000.00	four years
decision after hearing	\$850,000.00	seven years
decision after hearing	\$184,250.00	two years
decision after hearing	\$212,000.00	three years



FIS 25 108
Presented 4/18/2025

The Senate of the State of New Hampshire

107 North Main Street, Concord, NH 03301-4951

April 18, 2025

Mr. Michael Kane
Legislative Budget Assistant
Office of Legislative Budget Assistant
State House Room 102
Concord, New Hampshire 03301

Dear Mr. Kane,

The Joint Legislative Fiscal Committee is requesting more information concerning the operations and finances of the New Hampshire Youth Development Center Claims Administration and Settlement Fund established in RSA 21 M:11-a. Pursuant to RSA 14:31, III, we are asking your office to conduct a comprehensive review of the finances and operations of this fund since its creation.

This review should include, but not be limited to, questions such as:

- Funds allocated to and paid from the fund each year;
- Claims filed each year;
- Claims accepted and reviewed each year;
- Claims settled each year including:
 - Amount of settlement,
 - Term of settlement,
 - Amount paid to attorneys per settlement,
 - Whether attorneys were paid in the same term as claimants,
- An amortization schedule of approved settlements over the remainder of the settlement terms including interest;
- Standard of evidence required; and
- Unsettled claims to date.

As you know, the fund administrator is requesting additional funds in order to continue its operation, which will be considered as part of the overall state budget. Accordingly, it is requested that you provide a preliminary report by May 19, 2025 and a final report by June 6, 2025.

Sincerely,

Sen. Sharon Carson
Senate President

HANDOUT - SINGLE AUDIT OF FEDERAL ASSISTANCE PROGRAMS

FY24 Single Audit Summary – Department of Administrative Services

Findings by Type

	2020	2021	2022	2023	2024
Material Weaknesses	14	16	24	20	32
Significant Deficiencies	10	19	8	3	2
Other Matters	1	12	0	0	0
Total Number of Findings	25	36	32	23	34
Questioned Costs	\$ -	\$565	\$137,790	\$12,843	\$212,659
Total SEFA Expenditures	\$3,769,518,769	\$4,613,207,725	\$3,560,841,478	\$3,597,177,164	\$3,173,197,145
COVID-19 Portion of Total SEFA Expenditures	\$1,214,083,853	\$1,989,425,089	\$811,629,106	\$846,705,492	\$541,139,733

Qualified/Adverse Programs

	2020	2021	2022	2023	2024
Number of Major Programs/Clusters Tested	14	18	19	19	25
Number of Programs/Clusters with Qualified Opinions	8	9	13	13	14
Cluster with Adverse Opinion	0	0	0	0	1

FY24 Single Audit Summary – Department of Administrative Services

Single Audit/Schedule of Expenditures of Federal Awards (SEFA) – Items to Note for Fiscal Year 2024

- A qualified opinion indicates the State did not comply with certain requirements applicable to a federal program that were considered necessary by the auditor for the State to comply with the requirements applicable to the program.
- An adverse opinion (new for FY24) indicates the auditors have found pervasive, material non-compliance with multiple compliance requirements applicable to a federal program.
- Section “F” in the book titled “Schedule of Current Year Findings and Questioned Costs” includes KPMG’s detailed description of their findings and if the state agency does not concur, a rejoinder by the auditor may be included in this section.
 - Types of audit findings: Reporting / Cash Management / Subrecipient Monitoring / Procurement, Suspension and Debarment / Matching / Special Tests / Activities Allowed/Unallowed / Other
- Section “H” in the book titled “Corrective Action Plans of Single Audit Findings” identifies the responsible state agency for resolving the findings noted in section “F”.