



**New Jersey State Legislature
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Office of the State Auditor**

**Department of Military and Veterans' Affairs
New Jersey Veterans Memorial Home at Menlo Park**

July 1, 2011 to June 30, 2013

**Stephen M. Eells
State Auditor**

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Enclosed is our report on the audit of the Department of Military and Veterans' Affairs, New Jersey Veterans Memorial Home at Menlo Park for the period of July 1, 2011 to June 30, 2013. If you would like a personal briefing, please call me at (609) 847-3470.

A handwritten signature in black ink, appearing to read "Stephen M. Eells".

Stephen M. Eells
State Auditor
December 3, 2013

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Scope

We have completed an audit of the Department of Military and Veterans' Affairs, New Jersey Veterans Memorial Home at Menlo Park for the period July 1, 2011 to June 30, 2013. Our audit included financial activities accounted for in the state's General Fund and the home's non-appropriated accounts related to resident accounts and the welfare fund.

The prime responsibility of the home is to provide nursing care for New Jersey veterans and their spouses with chronic disabilities. As of June 30, 2013, with a 312-bed capacity, the home had 299 residents including 52 spouses or parents of a veteran. Annual general fund revenues and expenditures for the two-year audit period averaged \$17.8 million and \$27.6 million, respectively. Revenues are primarily comprised of a per diem allowance from the United States Department of Veterans Affairs (VA), billings to residents for care and maintenance, reimbursements from Medicare Part A and Part B, and co-insurances.

Objectives

The objectives of our audit were to determine whether financial transactions were related to the home's programs, were reasonable, and were recorded properly in the accounting systems. We also tested for resolution of the significant conditions noted in our prior report dated April 19, 2007.

This audit was conducted pursuant to the State Auditor's responsibilities as set forth in Article VII, Section I, 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, the administrative code, circular letters promulgated by the Department of the Treasury, and policies of the Department of Military and Veterans' Affairs. Provisions we considered significant were documented and compliance with those requirements was verified by interview, observation, and through our testing of financial transactions. We also read the budget messages, reviewed financial trends, and interviewed home 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 on our audit objectives, as well as internal controls and compliance. Sample populations were sorted and transactions were both randomly and judgmentally selected for testing.

To ascertain the status of findings included in our prior report, we identified corrective action, if any, taken by the home and walked through the system to determine if the corrective action was effective.

Conclusions

We found the financial transactions included in our testing were related to the home's programs, were reasonable, and were properly recorded in the accounting systems. In making these determinations, we noted opportunities for revenue enhancement, as well as internal control and compliance weaknesses meriting management's attention. We also found that the home has resolved the significant issues noted in our prior report, except for matters related to purchasing. This issue has been updated and restated in this report.

Revenues

Revenues could be enhanced to reduce reliance on state funded appropriations.

New Jersey Administrative Code (NJAC) 5A requires residents to pay for care and maintenance costs based on their monthly income and ability to pay. The daily amount charged for care and maintenance may not exceed the rate established annually by the Adjutant General of the New Jersey Department of Military and Veterans' Affairs. The home can recover a portion of the cost of care for veteran residents through a per diem amount reimbursed by the United States Department of Veterans Affairs. Residents with accountable assets over an established threshold of \$20,000 (single) or \$80,000 (married) must pay the full, unreimbursed amount of care and maintenance. Accountable assets exclude the value of the residents' primary homes. There is a three-year look back period prior to admittance and subsequent annual asset evaluations. The ability to pay concept considers the resident's income net of allowable expenses including those incurred by a community spouse. The home charges 80 percent of the remaining income up to the established rate. We noted revenue could be enhanced by improved collection efforts for delinquent accounts and increased enrollments for Aid and Attendance Improved Pensions.

Delinquent Accounts

The home's accounts receivable as of June 30, 2013 totaled \$628,000, representing \$384,000 for 69 active residents and \$244,000 for 44 deceased or discharged residents. For active residents, the top 20 receivables totaled \$325,000 (85 percent) of the \$384,000. The home remits a list of delinquent accounts to the Department of the Treasury's Division of Revenue and Enterprise Services (DORES) as required by Circular Letter 11-20-OMB (superseded by 13-11-OMB) for further collection measures.

In a veterans home environment, timely care and maintenance collections from the residents are integral to supporting the operating expenses of the home. Generally, the responsible party (in most cases a family member) mails the care and maintenance check on behalf of the resident to the home from funds derived from Social Security, pension, and/or spend down assets of the resident. If a responsible party fails to pay the monthly care and maintenance, the delinquent balances accumulate. While the NJAC states delinquent care and maintenance payment is grounds for involuntary discharge from the home, as a practical measure the home would not subject their veteran residents to such treatment.

One of the primary sources of income for the home's residents is Social Security benefits. The Social Security Act allows an individual's monthly benefit payments to be sent directly to the qualified individual or to another person/organization as representative payee. The main responsibility of the payee is to use the benefits to pay for the current and foreseeable needs of the beneficiary. If the beneficiary lives in an institution, the payee should allot benefits for the institution's customary charges. A payee cannot use the funds for their personal expenses and misuse of benefits by the payee could require repayment of funds, or result in fines and/or imprisonment. At admission, the home relies on the representations of the responsible parties

that they will provide the calculated care and maintenance from the resident's funds. When the responsible party fails to submit care and maintenance payments, the home can apply to become the representative payee. However, by the time they take action, the resident's account can be several months delinquent. As of June 2013, the home was representative payee for 23 out of 297 residents (8 percent) receiving Social Security benefits. The current administrative code does not provide the home with any authority to require the incoming resident, particularly those without a community spouse, to name the home representative payee as a condition of admission.

The home continues using traditional collection practices by mailing care and maintenance bills to residents or their family members' addresses and hoping the payments will be mailed to the home at the end of each month instead of exploring the financial technologies available for improving collections, such as, but not limited to, electronic withdrawals (ACH payments) taken from residents' outside bank accounts as a condition of admission.

Aid and Attendance Improved Pensions

The United States Department of Veterans Affairs provides that any veteran with war time service is eligible to apply for an Aid and Attendance Improved Pension. The individual must apply and qualify both medically and financially. The Veterans Entitlement Officer is responsible for determining whether a veteran could be eligible for Aid and Attendance Improved Pension, as well as for applying for the VA stipend for each veteran. Aid and Attendance Improved Pensions and VA stipends have a financial impact on the revenues collected by the home. A veteran's eligibility status may be temporarily deferred until spend down of assets is completed. Unfortunately, the home's entitlement officer resigned in May 2013 and the position has not been filled as of September 2013. The admitting officer inherited these application duties and the related records while performing his own duties. Although the admitting officer has a listing of veterans who have Aid and Attendance Improved Pensions, he does not have supporting documentation of why the remaining residents are not enrolled. During our fieldwork in August 2013, based on our inquiry, the business office and the admitting officer performed a review and determined there are 98 eligible residents not receiving this benefit. If these residents received the maximum benefit, the home's revenues could increase up to \$1.6 million annually. In addition, each of those residents could potentially receive an additional \$346 per month for their personal needs.

Recommendation

We recommend the home, in conjunction with the Department of Military and Veterans' Affairs, consider policy changes to reduce receivable balances and enhance revenues. New Jersey Administrative Code changes could involve additional conditions prior to admission including naming the home as representative payee, completing applications for all available benefits, and the electronic withdrawal for care and maintenance payments from residents' outside bank accounts.

As an alternative to becoming the representative payee, the home should consider reporting responsible parties that fail to remit the benefits provided for resident's care to the Social Security Administration. We also recommend the home monitor resident eligibility for Aid and Attendance Improved Pensions and attempt to enroll those who appear qualified.

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Nursing Overtime

Improved scheduling of per diem nursing staff could result in reduced overtime costs for the home.

In 1999, an arbitration decision handed down by the Public Employment Relations Commission directed several named state institutions, including the Veterans Memorial Home at Menlo Park, to grant their regular direct care staff every other weekend off. This decision has continued to be in legal force since that time, extending to subsequent labor agreements. As a result of this weekend scheduling requirement, a gap is created between the required direct care staff needed for proper coverage on the weekend and the available regular direct care staff. Per diem direct care staff, who are paid far less than regular direct care staff's overtime rate, are used to fill part of the chronic gap. As of June 2013, there were 53 nursing per diems used for curtailing overtime. The remaining gap is filled by calling in regular direct care staff, who are otherwise off on the weekend, to work overtime.

Based on our analysis of overtime earned on weekends, we projected that approximately \$640,000 of the home's calendar year 2012 direct care overtime of \$2 million (32 percent) was attributable to this arbitration decision. Further analysis projected that greater utilization of per diem nurses and nurses' aides in lieu of the regular direct care staff could reduce the home's weekend overtime cost by approximately \$230,000 annually.

Recommendation

We recommend the home maximize their utilization of per diem direct care workers to reduce the amount of overtime worked by the regular direct care staff on the weekend.

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Procurement

Internal control over purchasing, receiving, and inventory needs improvement.

Non-compliance with Treasury Circular Letter

In accordance with Treasury Circular Letter No. 11-10-DPP, the Department of the Treasury provides delegated purchasing authority (DPA) to state agencies when products and/or services

are not available through the four primary purchasing methods: state contracts, State Distribution and Support Services Center (State Distribution Center), the Bureau of State Use Industries (DEPTCOR), or the central non-profit agency CNA/ACCSES NJ. DPAs that are \$1,000 or less do not require competitive pricing. However, DPAs that exceed the \$1,000 threshold require some form of bidding documentation to ensure price competition. The splitting of purchase orders into smaller amounts in order to avoid the bidding requirement is prohibited.

During our review of expenditures, we noted certain deficiencies in the home's purchasing practices, including splitting orders, failure to obtain bids from vendors when required, the use of non-contract vendors when contract vendors were available, purchasing goods and services prior to the issuance of authorized purchase orders, and the payment of exorbitant prices to a janitorial products vendor. We also noted internal control weaknesses over both the receiving operations and the storeroom inventory.

For fiscal year 2013, the home processed 2,567 purchase orders amounting to \$3.5 million. An analysis of the home's purchases noted an unusually high volume of multiple purchase orders created for several of the same vendors on the same processing date. The analysis indicated that the home created excessive and unnecessary processing of up to 938 purchase orders, or 37 percent of all purchase orders processed. In comparison to the other two state veterans homes, processing of multiple purchase orders to the same vendor on the same day occurred three times more than at the Veterans Memorial Home at Vineland and two times more than at the Veterans Memorial Home at Paramus. Our analysis also showed that 85 percent of all purchase orders were processed for amounts of \$1,000 or less, perhaps to circumvent bidding requirements.

In our sample of 20 DPA transactions, we found that 13 purchase orders (POs) were either not supported by proper bids, or a state contract vendor should have been used. Sealed bids were not obtained for two non-contract vendors that were paid \$54,000 in fiscal year 2012 for printer cartridges and a state contract vendor (CNA/ACCSES NJ) was available. In another transaction, sealed bids were not obtained for a \$32,000 expenditure for the resurfacing of a kitchen floor.

We noted 14 of the 20 sampled DPA transactions had a PO date after either the actual receipt of goods or services or the invoice date, a violation of the circular letter. This was the result of the home's practice of issuing PO numbers to requesting departments by using "status code 405" on the state's purchasing system. Although this code generates a purchase order number, it does not complete the process by encumbering the funds and issuing an authorized, completed purchase order. These incomplete PO transactions were used to make purchases. When we brought this matter to the attention of the business office, they discontinued this practice.

Janitorial Supplies

The home used delegated purchasing authority to procure janitorial supplies from an out-of-state vendor when supplies were available from the State Distribution Center. In our review of the home's purchases from this out-of-state vendor, we found the prices they paid for floor wax and environmentally-friendly glass cleaner (ready to use quart-size bottle) greatly exceeded

prices they would have paid if they had used the State Distribution Center for purchases of floor sealer finish and another comparable vendor for glass cleaner. The home placed orders with this vendor for floor wax costing \$40 per gallon and for glass cleaner costing \$14 per quart (prices include freight) compared to prices of \$8 per gallon from the State Distribution Center and \$4 per quart from a comparable vendor, respectively. If purchases had been made from the State Distribution Center and from the other comparable vendor, the home would have saved \$30,000 during our audit period. During fiscal year 2013, \$3,100 of this amount was attributable to freight charges. The home split purchase orders for this vendor, keeping their purchase amounts under \$1,000, thereby avoiding competitive bidding. Most of the janitorial products purchased from this vendor were not certified as environmentally-friendly, as required by former Acting Governor Richard J. Codey's Executive Order #76 for the health and safety of the home's residents and employees. Environmentally-friendly janitorial supplies are available from the State Distribution Center. In addition, for fiscal years 2012 and 2013, we noted total purchases of 95 gallons of sealer finish for wood floors (at a cost of approximately \$70 per gallon including freight). The home does not have any wood floors and this product was improperly used on vinyl floors. Floor sealer finish from the State Distribution Center (\$8 per gallon) could have been used on these vinyl floors which would have saved the home nearly \$6,000. We brought all of the above concerns including the vendor's excessive prices, freight charges, split orders, failure to obtain bids, the violation of the Executive Order, and purchases of sealer finish for wood floors to the attention of the business office. As of March 2013, the home ceased processing purchase orders to this vendor.

Storeroom

Storeroom employees receive and sign for deliveries. In the storeroom, there are no working cameras and many employees have a key to the storeroom's doors. Based on our review of the storeroom's operations, we noted the following internal control weaknesses.

- We found that the storeroom's log books are inadequate for recordkeeping purposes. We also found that certain shipments arrive at the storeroom, but are then delivered directly to requesting departments without storeroom employees independently recording, inspecting, and verifying quantities of the goods delivered. Proper segregation of duties requires that the employee certifying the receipt of items upon delivery should be someone other than the employee who requested the items.
- The home does not have a perpetual inventory control system. Currently, for each storeroom item, the storeroom's manual inventory logs or other informal reports are inadequate because they do not quantify items by delivery dates, withdrawal dates, or have running balances. As a result, physical inventories cannot be taken for comparison. A perpetual inventory system would improve the accountability of the inventory and justify the need for additional purchases of goods during the requisition process.

- We noted that receiving documentation was not always dated by the storeroom employees in order to verify when the goods were actually received. An inexpensive automated electronic date stamp machine could be installed at the storeroom to improve verification of goods received.

Written Business Policies and Procedures

The Department of Military and Veterans' Affairs requires each of the New Jersey Veterans Memorial Homes (VMH) to develop and implement policies and procedures to be used when purchasing the goods and services needed to efficiently and effectively operate the VMHs. The home did not have these required written policies and procedures. Written policies and procedures would assist in providing information on key financial functions in the event of personnel changes.

Recommendation

We recommend the home comply with all provisions of the Department of the Treasury's procurement regulations. Competitive bids should be obtained after attempting to procure items from the four primary state authorized sources. Purchases should be processed only after completion of the procurement process and the proper encumbrance of available funds. Internal controls over the receiving and disbursement of goods could be improved by instituting a perpetual inventory system for the storeroom and the usage of an electronic date stamp machine in the storeroom to document the proper receipt of goods. The home should develop and implement written policies and procedures for the purchase of goods and services.

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Resident Accounts

Monthly reconciliations are needed to ensure the proper accounting of all resident savings.

The residents' bank account maintained by the home serves as the depository of all residents' funds. Care and maintenance payments are transferred from this account to the state treasury monthly. The remaining cash represents the residents' savings. Since August 2012, we noted that the business office does not reconcile the cash balances per the bank statements to the residents' savings balances recorded on the new resident accounting system (NTT DATA). The business office does reconcile the cash receipts and disbursements in total monthly to the bank statements. The residents' accounting system is the official accounting record that identifies balances due to each resident. System reconciliations would ensure there are cash funds available to cover all residents' savings, as well as to enable employees to identify potential errors or fraudulent activity in the normal course of their duties. For October and November 2012, our attempt at a system reconciliation resulted in an unidentified cash surplus in excess of the total resident savings of \$60,000 and \$120,000, respectively. For November 2012, the surplus represented 15 percent of the home's cash ledger balance of \$795,000.

Recommendation

We recommend the home identify the monthly surplus variances and reconcile residents' savings to bank statements on a monthly basis.

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Outside Employment

Employees are not disclosing updated outside employment or political activities as required.

The Department of Military and Veterans' Affairs (DMAVA), to avoid conflicts of interest by its employees, has a policy which directs new employees to disclose outside employment and activities when hired and thereafter, when there is a change in their status. The policy requires employees to self-report when they get an outside job, have outside business interests, or engage in political activities.

Our review of employees with outside employment as reported on the wage reporting system disclosed that 36 of 72 (50 percent) employees did not report their outside employment to management as required by DMAVA policy. Failure to disclose outside employment to management increases the risk of a conflict of interest between the employee's primary job at the home and any additional jobs. Failure to disclose political activity could result in the employee engaging in activities incompatible with their responsibilities to the home. Without knowledge of these outside jobs or activities, management may be less aware of warning signs, such as chronic absenteeism and inappropriate behavior on the job, that may be driven by outside employment or activities.

Recommendation

We recommend the Department of Military and Veterans' Affairs update their policy to direct the employees of the home to file a new outside employment/activities disclosure form annually.

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System Access Controls

Employee access controls to key systems at the home need to be strengthened.

We evaluated the employee access controls of three primary systems: state purchasing, timekeeping, and resident accounts (cash receipts and disbursements). Based on our review, the following weaknesses were noted.

State Purchasing

The business manager had full access to issue purchase orders and make payments against them. Our expenditure analysis indicated that although the business manager had these capabilities, no financial transactions were processed using this all-in-one authority. As of July 2013, the Department of the Treasury's Accounting Bureau properly modified the business manager's access controls.

Timekeeping

Due to the configuration of their security profiles in the timekeeping system, six employees had access to their own time with approval authority. The home was not regularly reviewing the system's security profiles to determine whether any timekeepers had inappropriate access. Two of the six employees were entering and approving their own time, with the knowledge and consent of their supervisors. A review of these two employees disclosed no unusual or inappropriate actions. None of the other four employees accessed their own time records. When we brought this matter to the attention of the business office, they discontinued this practice.

Resident Accounts

The business office utilized off-the-shelf financial banking software for the resident accounts and the welfare fund. We noted the software does not provide User IDs as part of the transaction audit trail. Without User IDs, transactions processed can not be traced to any business office employee sharing this software.

Recommendation

We recommend the home periodically review employee access controls for their systems and software. The home should disallow employees from approving their own time. For a nominal cost, the home could upgrade the banking software to include User IDs, improving internal control over the resident accounts and welfare fund.

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State of New Jersey
DEPARTMENT OF MILITARY AND VETERANS AFFAIRS
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CHRIS CHRISTIE
Governor
Commander-in-Chief

21 November 2013

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Brigadier General
The Adjutant General

Mr. John J. Termyna
Assistant State Auditor
Office of Legislative Services
125 South Warren Street
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Trenton, NJ 08625-0067

RE: Audit Report

Dear Mr. Termyna:

Enclosed please find the Action Plan for the New Jersey Veterans Memorial Home at Menlo Park in response to the New Jersey State Office of Legislative Services Audit findings of the Facility's financial practices.

We welcome and appreciate all the comments and recommendations made by the members of the audit team and assure that we will continue our commitment to provide high quality services to our Residents in a fiscally responsible manner.

Thank you for all of your efforts in helping us achieve that goal.

Should you have any questions, please contact my office at 732-452-4102.

Sincerely,



Joseph Brandspiegel, MBA, LNHA
Chief Executive Officer

Enclosure

c: Raymond Zawacki, DCVA
BG Steven Ferrari, Dir. DVHS
Roger Bushyeager, CFO

“Serving Those Who Served”

**DEPARTMENT OF MILITARY & VETERANS AFFAIRS
N.J. VETERANS MEMORIAL HOME, MENLO PARK**

**OFFICE OF LEGISLATIVE SERVICES
OFFICE OF THE STATE AUDITOR
JULY 1, 2011 – JUNE 30, 2013**

ACTION PLAN

REVENUES

Revenues could be enhanced to reduce reliance on state funded appropriations.

COMMENT:

Per our policy all delinquent accounts are referred to the Department of Treasury for collection purposes. As of this date, we are not aware of any collection activities at the State level or if any funds have been recouped. Menlo Park has not received any payments or notice of successful collections. We will continue to follow policy as mandated by Circular Letter 11-20-OMB.

As far as increased enrollments for Aid and Attendance Improved Pension, it is noted in the report "the home's Entitlement Officer resigned in May 2013 and the position has not been filled as of September 2013." Please be advised that every attempt has been made to "unfreeze" this position and we are expecting approval in the very near future.

DELINQUENT ACCOUNTS:

COMMENT:

As stated in the report, "the current Administrative Code does not provide the home with any authority to require incoming residents, particularly those without a community spouse to name the home representative payee as a condition of admission." Furthermore, electronic withdrawal from a resident's outside bank account as a condition of admission is not the policy of the home at this time. We will continue a more proactive approach to identify and resolve residents' delinquent accounts. The assigned Social Worker and Resident Account Rep will discuss potential solutions to include becoming the Rep Payee of their account. In both cases the current N.J.A.C. 5A:5 will be reviewed by DMAVA Division of Veterans Healthcare Services for possible revisions.

AID AND ATTENDANCE IMPROVED PENSIONS

COMMENT:

Concur with the recommendations and policy changes in the New Jersey Administrative Code that would reduce receivable balances and enhance revenue. These recommendations will be considered by DMAVA Division of Veterans Healthcare Services for future revisions to N.J.A.C. 5A:5.

Menlo Park VMH will continue to work with the DMAVA Human Resource Division to backfill the home's Entitlement Officer in order to ensure maximum revenues from Aid and Attendance Improved Pensions.

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NURSING OVERTIME

Improved scheduling of per diem nursing staff could result in reduced overtime costs for the home.

COMMENT:

Menlo Park VMH has recently requested 30 additional per diem nursing staff in order to reduce our projected overtime. The following protocol will be used to facilitate required direct care coverage.

1. Reassign available staff that is already at the facility.
2. On and off duty employees are offered overtime in accordance with respective collective bargaining contracts.
3. Utilize pool of Per Diem employees
4. Last resort if above options have been exhausted is use of Contract Agency.

PROCUREMENT

Internal control over purchasing, receiving, and inventory needs improvement.

NON-COMPLIANCE WITH TREASURY CIRCULAR LETTER

COMMENT:

Menlo Park VMH has already made considerable changes as to the proper utilization of State contracts, State Distribution and Support Services Center (State Distribution Center). Items available through State contracting sources have been identified and are now being purchased IAW Cir 11-10-DPP. For example; as of September 2013, we have been ordering printer cartridges from Access New Jersey. The splitting of Purchase Orders into smaller amounts has been corrected and the proper bidding process is being enforced by the Business Office. Also, it should be noted that we are now encumbering available funds prior to the approval of all purchase orders. Status Code 405 is no longer in use as of May 2013.

JANITORIAL SUPPLIES

COMMENT:

In order to improve our inventory system, we plan on adopting procedures related to the Storeroom inventory control and storeroom log book record keeping from our sister facility at Paramus.

STOREROOM

COMMENT:

We have instituted use of an automated electronic date stamp machine in our Storeroom as of August 2013.

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WRITTEN BUSINESS POLICIES AND PROCEDURES

COMMENT:

Menlo Park Business Office is in the process of developing and implementing written policies and procedures for procurement of goods and proper inventory control. Best practices from Paramus and Vineland VMH's are being incorporated.

RESIDENT ACCOUNTS

Monthly reconciliations are needed to ensure the proper accounting of all resident savings.

COMMENT:

We will identify the monthly surplus variances and reconcile resident's savings to bank statements on a monthly basis as recommended. DMAVA Fiscal Division has emplaced an internal control to ensure all cash and offline accounts maintained at the VMH's are audited and/or reconciled monthly as required (i.e. Resident accounts, member maintenance accounts, petty cash, welfare fund accounts etc.)

OUTSIDE EMPLOYMENT

Employees are not disclosing updated outside employment or political activities as required.

COMMENT:

This issue will be addressed by DMAVA Human Resource Division to provide updated Department policy. In the interim, Menlo Park HR office will survey all employees.

SYSTEM ACCESS CONTROLS

Employee access controls to key systems at the home need to be strengthened.

STATE PURCHASING

COMMENT:

As per the department of the Treasury's Accounting Bureau, the Business Manager's access controls were corrected to ensure purchasing approval protocols are being followed.

TIMEKEEPING

COMMENT:

Employees identified as having permissions to approve their own time records were immediately corrected to ensure proper approval authorities are established and maintained.

RESIDENT ACCOUNTS

COMMENT:

Menlo Park Business office is in the process of upgrading the banking software as recommended.

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