



**NEW JERSEY LEGISLATURE**  
OFFICE OF LEGISLATIVE SERVICES  
OFFICE OF THE STATE AUDITOR

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**EXECUTIVE SUMMARY**

**DEPARTMENT OF HUMAN SERVICES  
DIVISION OF AGING SERVICES  
OFFICE OF THE PUBLIC GUARDIAN FOR ELDERLY ADULTS  
July 1, 2021 to September 5, 2024**

We found the financial transactions were related to the office's program, were reasonable, and were recorded properly in the accounting systems. We also found the office generally has adequate controls in place to ensure its fiduciary guardianship responsibilities are met. However, in making these determinations, we noted internal control weaknesses regarding client care visitation, state-assigned vehicles, deceased clients in the Estate Management System (EMS), purchasing card (P-Card) monitoring, the procurement of vendors, and user access to the EMS.

**AUDIT HIGHLIGHTS**

- Compliance with client care visitation standards could not be determined because of lapses in documentation by Case Managers. Of the 25 clients tested, 11 had not received visitation as required. Lapses in visitation times ranged from five months to two-and-a-half years.
- The office did not comply with Department of the Treasury Circular No. 17-05-ADM that requires state vehicles assigned to employees average more than 1,250 business miles per month.
- The office had a backlog of 2,452 deceased client cases in the EMS having account balances totaling more than \$16.9 million.
- The office lacks adequate internal controls to properly monitor the usage of P-Cards. Of the 232 P-Card transactions tested, 48 (21 percent) did not have proper supporting documentation and 99 (43 percent) did not have verification that items purchased were received by the office's client. Furthermore, the office was unable to provide support for its monthly reconciliations, and the office used personal accounts for third-party online vendor purchases.
- The office did not obtain bids, as required by its policy, for the 18 cleanout transactions tested. We also identified one cleanout vendor had unusual or excessive charges; and 38 transactions totaling \$7,550 were paid to a related party vendor.
- We reviewed employee access within the EMS and noted 36 of 139 employees (26 percent), including 15 from the Finance Unit, had more access than their assigned user group. Additionally, 5 of the 139 employees (4 percent) had the ability to modify user rights without the access given on the group level.

**AUDITEE RESPONSE**

The department generally concurs with our findings and recommendations.

For the complete audit report or to print this Executive Summary, click on the attached files.