



PERFORMANCE AUDIT

DELAWARE VALLEY VETERANS HOME

**COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF MILITARY AND VETERANS
AFFAIRS**

MARCH 2013

COMMONWEALTH OF PENNSYLVANIA

EUGENE A. DEPASQUALE - AUDITOR GENERAL

DEPARTMENT OF THE AUDITOR GENERAL



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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

March 22, 2013

The Honorable Tom Corbett
Governor
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120

Dear Governor Corbett:

This report contains the results of a performance audit of the Delaware Valley Veterans Home of the Department of Military and Veterans Affairs for the period July 1, 2009, to September 23, 2011, unless indicated otherwise. We conducted our audit under authority provided in Section 402 of The Fiscal Code and in accordance with generally accepted government auditing standards.

The report contains two audit objectives along with an audit scope and methodology for each objective. Where appropriate, the audit report contains findings, conclusions, and recommendations. The report again notes that Delaware Valley Veterans Home's employees did not receive all of the department's mandatory training courses.

The contents of the report were discussed with the officials of the Delaware Valley Veterans Home and all comments are reflected in the report.

Sincerely,

EUGENE A. DEPASQUALE
Auditor General

**Delaware Valley Veterans Home
Department of Military and Veterans Affairs**

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**Delaware Valley Veterans Home
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**Background
Information**

*History, mission,
and operating
statistics*

Department of Military and Veterans Affairs

The Department of Military and Veterans Affairs (DMVA, or department) administers a wide variety of services and benefit programs for veterans, their dependents, and their spouses throughout the Commonwealth of Pennsylvania. The Pennsylvania Military Code delegates management responsibility of veterans' facilities to the Adjutant General of the Department of Military and Veterans Affairs.¹ Created by the Pennsylvania General Assembly on April 11, 1973, the department is one of Pennsylvania's largest employers, with more than 21,000 military and civilian personnel in more than 80 communities statewide.

The Department of Military and Veterans Affairs is headquartered at Fort Indiantown Gap in Annville, Lebanon County. Fort Indiantown Gap features more than 17,000 acres and 140 training areas and facilities for year-round training for military forces, law enforcement agents, and civilians from across the nation and is one of the busiest National Guard Training Centers in the country.

The Department of Military and Veterans Affairs has a dual mission:

To provide quality service to the Commonwealth's veterans and their families, and to oversee and support the members of the Pennsylvania National Guard.²

With respect to Pennsylvania's veterans, the department fulfills its mission by providing resources and assistance to Pennsylvania's one million veterans and their families and by providing quality care for aging and disabled veterans.

State Veterans Home System

Pennsylvania offers its veterans six extended care facilities throughout the commonwealth. The level of care provided includes personal care, skilled nursing care, domiciliary care, and dementia care to veterans who served in the Armed Forces of the United States or in the Pennsylvania Military Forces and who were released from service under honorable conditions.

¹ Military Affairs, 51 Pa. C.S.A. § 902 (10).

² http://www.dmva.state.pa.us/portal/server.pt/community/dmva_home/5902, accessed July 11, 2011, verified October 15, 2012.

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As of June 30, 2012, DMVA operated six state veterans' facilities:

- Delaware Valley Veterans Home in Philadelphia
- Hollidaysburg Veterans Home in Hollidaysburg
- Gino J. Merli Veterans Center in Scranton
- Pennsylvania Soldiers' and Sailors' Home in Erie
- Southeastern Veterans Center in Spring City
- Southwestern Veterans Center in Pittsburgh

Delaware Valley Veterans Home

The grounds of the Delaware Valley Veterans Home, or Delaware Valley as we refer to the facility throughout this report, have been the site of a state institution since 1938. In the beginning, the site was a hospital known as Byberry State, operated by the Department of Public Welfare for persons with mental illness. As institutional care was replaced by community care over time the demand for services being provided by the Byberry State Hospital facility declined. The lack of patients at the hospital eventually led to the Commonwealth transferring the oversight of the buildings and grounds of the hospital to Pennsylvania's Department of Military and Veterans Affairs.

In September 2000, DMVA began construction on the grounds of the hospital, for a new \$20 million Delaware Valley Veterans Home. The facility was dedicated on November 1, 2002, and the first patients were admitted on January 21, 2003. As of June 30, 2011, Delaware Valley had a certified bed capacity of 171 beds which consisted of a secure Dementia Unit, two Skilled Nursing Care units, and a Personal Care Unit.³

The mission of the Delaware Valley Veterans Home is as follows:

The Delaware Valley Veterans Home is committed to serving those who have served our great nation. Our goal is to care for Veterans and their families with a holistic approach by providing quality care with compassion, dignity and respect for spiritual as well as physical needs. By doing so, we are further committed to providing each Veteran with services to promote their optimal level of quality of life.⁴

³http://www.portal.state.pa.us/portal/server.pt/community/delaware_valley_veterans%27_home/11379, accessed July 11, 2011, verified October 15, 2012.

⁴ Delaware Valley Veterans Home Mission Statement, provided by facility management, August 4, 2011.

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In addition to providing quality care to its residents, the Delaware Valley Veterans Home is responsible for the maintenance and accountability of residents' personal income and welfare. Delaware Valley also administers a Members Fund⁵ as a service to members who voluntarily use the facility as a depository for their personal funds. In addition, a Welfare Fund⁶ provides entertainment and craft activities from donations and interest earnings.

The following schedule presents selected unaudited Delaware Valley Veterans Home operating data for the fiscal years ended June 30, 2010, and 2011.

| | Using Rounding | |
|--|---------------------|---------------------|
| | 2010 | 2011 |
| Operating expenditures (rounded in thousands)⁷ | | |
| State | \$10,836,595 | \$11,531,584 |
| Federal | <u>4,790,852</u> | <u>4,612,000</u> |
| Total operating expenditures | <u>\$15,627,447</u> | <u>\$16,143,584</u> |
| Employee complement positions at year-end | 207 | 209 |
| Resident capacity at year-end | 171 | 171 |
| Available resident days of care for the year ⁸ | 62,415 | 62,415 |
| Actual days of care | 60,784 | 60,652 |
| Average Daily Census ⁹ | 167 | 166 |
| Percentage of days utilized ¹⁰ | 97.4% | 97.2% |
| Average resident cost, per resident, per day ¹¹ | \$257 | \$266 |
| Average resident cost, per resident, per year ¹² | \$93,805 | \$97,090 |

⁵ Department of Military and Veterans Affairs, "Handbook of Procedures for Accounting" Chapter IV – Members Fund dated January 1, 2001, reviewed and still current as of 8-15-11.

⁶ Department of Military and Veterans Affairs, "Handbook of Procedures for Accounting" Chapter V – Welfare Fund dated January 1, 2001, reviewed and still current as of 8-15-11.

⁷ Operating expenditures were recorded net of fixed assets, an amount that would normally be recovered as part of depreciation. In addition, regional level and indirect charges were not allocated to the totals reported here.

⁸ The available resident days of care for the year figure was calculated by multiplying the resident capacity at year-end by the number of days in the year.

⁹ The average daily census was calculated by dividing the actual days of care divided by the number of days in the year.

¹⁰ Percentage of days utilized was calculated by dividing the actual resident days of care by the available resident days of care.

¹¹ Average resident cost per resident per day was calculated by dividing the total operating expenditures by the combined actual days of care.

¹² Average resident cost per resident per year was calculated by multiplying the daily average cost per resident by the number of calendar days in the year.

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Pennsylvania Department of Health Licensure

The Pennsylvania Department of Health, Division of Nursing Care Facilities is responsible for the licensing and oversight of Pennsylvania's nursing care facilities, which includes the Delaware Valley Veterans Home or Delaware Valley. The Department of Health conducts inspections, which include licensure and certification surveys and complaint investigations.¹³ The Department of Health also inspects nursing homes every twelve to fifteen months. If the facility has a history of serious problems or complaints are received, it may be inspected more frequently.¹⁴

The Department of Health inspects nursing homes to ensure the home is complying with state and federal licensure regulations. The federal regulations are applicable when nursing homes choose to receive reimbursement for their residents' stay from the Medicare and/or Medicaid Programs. When deficiencies are identified during nursing home inspections, the nursing home must submit, in writing, to the Department of Health a plan of corrective action to address the identified deficiencies. The Department of Health conducts follow-up inspections of the initial inspection to determine whether the deficiencies were corrected by the home.¹⁵

As part of our activities in planning the audit, we obtained and reviewed the Department of Health's inspection reports of the Delaware Valley Veterans Home that were issued from August 18, 2009, through April 19, 2011. We also obtained information regarding the plans of correction that were prepared by Delaware Valley in response to the deficiencies that were identified in the Department of Health's inspection reports.

Based on our interviews with Delaware Valley staff, on-site observations, and our review of inspection reports and related documentation, we found that Delaware Valley management developed a plan of correction to address each deficiency that was cited in the Department of Health inspection reports. Therefore, our planning and research activities did not disclose any areas of concern that warranted further audit work.

¹³ http://www.portal.health.state.pa.us/portal/server.pt/community/nursing_home_care/14152, viewed on June 14, 2011, verified on February 6, 2013.

¹⁴ <http://app2.health.state.pa.us/commonpoc/content/publicweb/important-info.asp>, viewed on August 15, 2011, verified on February 6, 2013.

¹⁵ Ibid.

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**Objectives,
Scope, and
Methodology**

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our performance audit of the Delaware Valley Veterans Home had two objectives. We selected our audit objectives from the following areas: Estate billings and employee training. The specific audit objectives were as follows:

- One To determine if Delaware Valley Veterans Home prepared estate billing recovery files to recover any unpaid costs upon a resident's death or discharge. (Finding 1)
- Two To determine if Delaware Valley Veterans Home employees received mandatory training courses. (Finding 2)

Unless indicated otherwise, the scope of the audit was from July 1, 2009, to September 23, 2011.

To accomplish our objectives, we obtained and reviewed records and analyzed pertinent policies, agreements, and guidelines of the Commonwealth, the Department of Military and Veterans Affairs, and Delaware Valley Veterans Home. In the course of our audit, we interviewed various facility management and staff. The audit results section of this report contains the specific inquiries, observations, tests, and analyses conducted for each audit objective.

We also performed inquiries and tests as part of, or in conjunction with, our audit to determine the status of the implementation of the recommendations made during our prior audit related to mandatory training for employees.

Delaware Valley Veterans Home management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that Delaware Valley is in compliance with applicable laws, regulations, contracts, grant agreements, and administrative policies and procedures. In conducting our audit, we obtained an understanding of the Home's internal controls, including its information systems controls, as they relate to those requirements and that we considered to be significant within the context of our audit objectives.

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We assessed whether those controls were properly designed and implemented. Any deficiencies in internal control identified during the conduct of our audit and determined to be significant within the context of our audit objectives are included in this report.

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Audit Results

In the pages that follow, we have organized our audit results into two sections, one for each objective. Each of the two sections is organized as follows:

- Statement of the objective
- Relevant policies
- Audit scope in terms of period covered, types of transactions reviewed, and other parameters that define the limits of our audit, and the methodologies used to gather sufficient evidence to meet the objective
- Finding(s) and conclusion(s), if applicable
- Recommendation(s), where applicable
- Response by Delaware Valley Veterans Home management, if applicable
- Our evaluation of Delaware Valley Veterans Home management's response, if applicable

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Audit Results

**for
Objective
One**

Estate Billing

The objective

Objective one for this performance audit was to determine if Delaware Valley Veterans Home prepared estate billing recovery files¹⁶ to recover any unpaid costs upon a resident's death or discharge¹⁷.

Relevant policies

The Delaware Valley Veterans Home is required to follow DMVA's policy and procedures to recover any unpaid costs of maintaining a resident at a state veterans' home from the resident's estate after his or her death.¹⁸

DMVA requires veterans' homes to submit an estate billing recovery file to the department's Office of Chief Counsel within 30 days of a resident's death or discharge in order to assert the department's claim against an estate. Each estate billing recovery file must include the resident's initial admission documents with information pertaining to the resident's financial assets, annual acknowledgment of the per diem charges, a report of the monthly charges from the date of admission to the date of the resident's death or discharge, and the amount of the resident's total unpaid bill.

Scope and methodologies to meet our objective

To accomplish this objective, we interviewed Delaware Valley's facility reimbursement officer to establish an understanding of Delaware Valley's implementation of the policies governing estate billing recovery. We also interviewed DMVA's Assistant Chief Counsel to confirm his office's receipt of estate billing recovery files forwarded to his office from Delaware Valley.

We reviewed the department policy as referenced above to gain an understanding of the estate billing recovery process.

¹⁶ An estate billing recovery file documents the difference between the actual amounts charged to a veteran during their stay at the veteran home versus the amount the veteran actually paid.

¹⁷ If a veteran is discharged, their estate billing recovery file is forwarded to the Department's Office of Legal Counsel to await the passing of the veteran. It is the responsibility of the veterans home to monitor available death records to determine the passing of a veteran. Upon the death of the veteran, the veterans home notifies the Department's Office of Legal Counsel, who then files a claim against the veteran's estate.

¹⁸ Office of the Deputy Adjutant General for Veterans' Affairs Policy, Department of Military and Veterans Affairs, Policy Number 02-2008, "Estate Recovery Operating Procedures," Effective October 9, 2007.

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We selected and examined the estate billing recovery files for 17 of the 91 former residents who either died or were discharged from Delaware Valley during the period July 1, 2009, to June 30, 2011.

Finding 1**Delaware Valley Veterans Home complied with the Department of Military and Veterans Affairs' policy requiring the submission of estate billing recovery files to the department's Office of Chief Counsel within 30 days of a resident's death or discharge.**

Delaware Valley provides a wide variety of services and benefit programs for veterans and their spouses (residents). The costs of caring for a resident are considerable. However, no eligible veteran is denied admission because of lack of assets or income. DMVA does not require residents to sell all of their assets in order to pay for the on-going costs of their care. Instead, Delaware Valley collects amounts based on ability to pay while the resident is alive. The amounts paid during the resident's lifetime are referred to as maintenance fees. In most cases, the maintenance fees collected during the resident's stay at the veterans' home represent only a fraction of the cost of the resident's care. It is the policy of the department to recover any unpaid costs of maintaining a resident of a state veterans' home from the resident's estate after his or her death or discharge as provided by applicable laws, regulations, and agency guidance.¹⁹

DMVA policy requires veterans' homes to submit an estate billing recovery file within 30 days of a resident's death or discharge, to the department's Office of Chief Counsel in order to assert the department's claim against an estate. We contacted the department's Office of Chief Counsel to determine if they received each of the 17 estate billing recovery files selected for review within the required 30 day period. The department's Office of Legal Counsel confirmed the receipt of the files within the established time policy and provided the following status as of August 9, 2011, for each of the 17 resident's estate billing recovery files:

¹⁹ Commonwealth of Pennsylvania, Department of Military Affairs, Policy #02-2008, "Estate Recovery Operating Procedures," effective October 9, 2007.

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| Delaware Valley Veterans Home Estate Billing File Review Status as of August 9, 2011 | | | |
|---|-----------------------------|-------------------------|---|
| No. | Amount Billed Estate | Amount Collected | Estate Billing Recovery Status |
| 1 | \$77,270 | Pending | Estate in probate ²⁰ |
| 2 | \$124,472 | Pending | Resident discharged, not yet deceased |
| 3 | \$89,520 | \$24,186 | Amount available in estate, accepted as full payment, case closed |
| 4 | \$206,353 | \$90 | Amount available in estate, accepted as full payment, case closed |
| 5 | \$178,819 | \$0 | No funds available to pay claim, case closed |
| 6 | \$26,369 | \$0 | Resident discharged, not yet deceased |
| 7 | \$57,210 | Pending | Claim asserted to next of kin, awaiting response |
| 8 | \$135,898 | \$243 | Amount available in estate, accepted as full payment, case closed |

²⁰ Probate is the judicial determination of the validity of a will.

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| | Amount Billed Estate | Amount Collected | Estate Billing Recovery Status |
|----|-----------------------------|-------------------------|--|
| 9 | \$21,027 | Pending | Resident discharged, not yet deceased |
| 10 | \$436,366 | \$0 | No funds available to pay claim, case closed |
| 11 | \$327,311 | \$0 | Resident is survived by a spouse, per department policy claim is waived, case closed |
| 12 | \$224,601 | \$0 | No funds available to pay claim, case closed |
| 13 | \$243,449 | \$0 | Resident is survived by a spouse, per department policy claim is waived, case closed |
| 14 | \$368,604 | Pending | Claim filed |
| 15 | \$9,855 | \$9,855 | Paid in full, case closed |
| 16 | \$102,785 | \$0 | Resident is survived by a spouse, per department policy claim is waived, case closed |
| 17 | \$31,603 | Pending | Estate in probate |

In summary, the estate billing recovery files for the 17 residents selected for review were properly prepared and forwarded to the department's Office of Chief Counsel as required by DMVA policy.

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Audit Results

**for
Objective
Two**

Training

The objective

Objective two for this performance audit was to determine if employees received mandatory training courses.

Relevant policies

The Department of Military and Veterans Affairs²¹ and the Governor's Office²² have established policies and directives that require veterans' homes to provide staff with continuing education to focus on the skills and safety of both the staff and residents. Training is also developed to focus on the needs of targeted staff, for example, new employees, direct care staff, supervisors, etc. In order to assist commonwealth employees in obtaining required training, the Commonwealth's Office of Administration administers the Enterprise Learning Management System (E-LMS) which allows employees to enroll in and complete online training courses offered by the commonwealth.

Scope and methodologies to meet our objective

To accomplish this objective, we interviewed Delaware Valley training personnel, who are responsible for providing training to all employees. We also interviewed DMVA's training officer, who is responsible for coordinating training for all six veterans' homes operated by DMVA.

We obtained and reviewed applicable commonwealth and DMVA training policies and procedures.

We obtained and reviewed a list of the mandatory employee training classes for the calendar years 2009 and 2010 and the mandatory orientation courses for new employees hired in 2009, 2010, and 2011.

Using professional judgment, we selected 57 of the 230 Delaware Valley employees on staff as of May 9, 2011, to test for compliance with mandatory training requirements.

We examined training records for the 57 employees to determine if each had received the mandated training based on their job classification.

²¹ Commonwealth of Pennsylvania, Department of Military and Veterans Affairs, Office of Veterans Affairs "Annual Education and Training Program" issued June 29, 2009.

²² Commonwealth of Pennsylvania, Governor's Office Management Directives No. 535.1 Amended - "Employee Training and Development" dated February 9, 2000; and Management Directive No. 535.7 Amended - "Annual Agency Training Plan and Report" dated July 8, 1999.

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Finding 2**The Delaware Valley Veterans Home failed to ensure its employees received all of their required training courses.**

Our examination of training records for 48 employees identified 39 employees who did not receive all of their mandated training courses during the 2009 calendar year and 45 employees did not receive all of their mandated training courses during the 2010 calendar year.

Furthermore, our testing of training records for nine new employees hired during the period July 1, 2009, through May 9, 2011 found that Delaware Valley was unable to provide evidence that five of those new employees have received all of the mandated orientation training.

Delaware Valley management stated that they were confident that the new employees did receive the required training. However, due to poor recordkeeping, management was unable to provide the documentation to support this statement.

During the 2009 and 2010 calendar years the number of required training courses that were to be completed annually by employees varied based on their job positions. For example, registered nurses were required to take 29 courses while maintenance repairmen were required to take 19 courses.

We determined the number of courses missed by the Delaware Valley employees by comparing the training courses required for their individual job positions with the employee's training record. The number of courses missed by the 39 employees during 2009 ranged between one and five and during 2010 the 45 employees missed between two and seven courses.

When we asked management officials about these discrepancies, they cited one of the following as possible reasons why employees did not receive all the required training:

- Employees did not attend the training scheduled for them.
- Employees attended training courses presented by DMVA trainers. However, the department did not provide Delaware Valley with documentation supporting employees' completion of the training.
- Employees were unable to complete the training utilizing E-LMS due to an internal program setting.

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We contacted the DMVA's training officer to determine if the department had any training records that were not forwarded to Delaware Valley. The training officer informed us she was unable to locate any training course documents to confirm that the specific employees we inquired about attended the training sessions during our audit period.

Delaware Valley management stated that E-LMS prohibited its employees from completing certain courses that were required annually. Specifically, the commonwealth required that some courses only be taken once; however, DMVA required those same courses to be taken annually. In those instances, once an employee had completed the course on E-LMS, the system did not allow that employee to register for the course again the following year. Therefore, employees were unable to take the training in subsequent years on the E-LMS system. Even though Delaware Valley was aware of the systems' limitations, it failed to provide alternative options to its employees to ensure compliance with DMVA's training requirements.

We further discussed the issue of employees not being able to complete required courses on E-LMS with DMVA's training officer. She informed us that she was unsure if a resolution to the problem could be reached with the commonwealth's Office of Administration. As a result, Delaware Valley management stated that until a resolution could be reached, they would begin to offer the mandatory courses in-house.

In summary, DMVA determined that there was a need for its employees to receive training courses in order to perform their assigned duties consistent with established policies. Therefore, when the problem with the E-LMS was identified, Delaware Valley should have implemented an alternative method of completing the courses to ensure that their employees could comply with the department's training requirements.

**Recommendations
for Finding 2**

1. Delaware Valley management should implement procedures to ensure that employees have the ability to complete all the required training courses.
2. Delaware Valley should monitor its employees' compliance with training requirements and work with the DMVA's training officer to obtain documentation of any training provided by DMVA. Finally, Delaware Valley should ensure it maintains accurate training records to demonstrate employees' compliance with all training requirements.

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Management's
Response

Delaware Valley management provided the following written comments:

The Delaware Valley Veterans' Home Registered Nurse Instructor and Human Resource Director will ensure staff receives all the required training courses and new employees receive all mandated orientation training. They will provide mandatory in-house training to the staff who have problems with the web-based training, as needed. They will monitor staff's compliance with training requirements, as well as maintain accurate and complete records of staff mandated training and new employee orientation training.

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**Status of Prior
Audit**

The prior audit report of the Delaware Valley Veterans Home covered the period of July 1, 2006, to April 10, 2009, and contained six findings. Five of the findings (Findings 1, 2, 3, 5, and 6,) were positive and thus had no recommendations. The status of the remaining finding (Finding 4) and the accompanying recommendations is presented below.

Scope and Methodologies of our audit work

To determine the status of the implementation of the recommendations made during the prior audit, we reviewed the department's written response, dated February 10, 2011, replying to our audit report. We also held discussions with appropriate institution personnel and performed tests as part of, or in conjunction with, the current audit.

Prior Finding 4

Delaware Valley Veterans Home did not ensure that its direct care employees received all mandated continuing education training. (Resolved)

Our prior audit found that none of Delaware Valley's direct care employees had received three of the 19 "mandated" continuing education training courses during the period July 1, 2006 through June 30, 2007. Management stated that the training was not provided because they believed the mandate related to the three training courses in question expired on December 14, 2005. However, we found that the policy did not expire and was actually still in effect for the period we reviewed.

When we brought this discrepancy to Delaware Valley Veterans Home's management, it immediately began to set up training class days and times for employees to receive the three mandated annual educations and training program classes that were missed.

We recommended that Delaware Valley's training director and human resource director maintain communications with the human resources bureau of the Department of Military and Veterans Affairs to stay informed of any changes to existing policies, as well as any new policy implementation, to ensure that staff receives all mandated training.

In its formal response, dated February 10, 2011, to our audit findings, DMVA officials stated that all employees have received the three mandated annual education and training program classes that were identified in this finding. Management officials also indicated that even though this issue was shown as partially resolved, Delaware Valley

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Veterans' Home's leadership will continue to provide oversight to prevent a repeat finding.

Status as of this audit.

Our current audit found that Delaware Valley did implement our recommendation and the employees involved in our finding did receive their mandated training, therefore we consider this matter resolved. However, our current audit testing found that management did not provide adequate oversight as evidenced by our identification of employees who did not receive all of their mandated training courses for reasons that were unrelated to our prior finding. The results of our current review of employee training are detailed in Finding 2 of this audit report.

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**Audit Report
Distribution
List**

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