



AUDIT SUMMARY

Department of Veterans Affairs

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Fiscal Years Ended June 30, 2020 and 2021

ABOUT THE AGENCY



The Department of Veterans Affairs (DVA) provides comprehensive health, social, and rehabilitative services to veterans in the State of Connecticut.

The department operates the Veterans Home in Rocky Hill, which includes a 125-bed skilled nursing facility and 488-bed residential facility for eligible veterans.

The department also operates the Office of Advocacy and Assistance, which maintains offices throughout the state and assists veterans and their families in accessing federal, state, and local benefits and entitlements.

ABOUT THE AUDIT

We have audited certain operations of the Department of Veterans Affairs in fulfillment of our duties under Section 2-90 of the Connecticut General Statutes. The scope of our audit included, but was not necessarily limited to, the fiscal years ended June 30, 2020 and 2021. The objectives of our audit were to evaluate the:

1. Department's internal controls over significant management and financial functions;
2. Department's compliance with policies and procedures internal to the department or promulgated by other state agencies, as well as certain legal provisions; and
3. Effectiveness, economy, and efficiency of certain management practices and operations, including certain financial transactions.

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.

[Link to full report](#)

6 Findings

4 Repeat Findings

Our audit identified internal control deficiencies and instances of noncompliance with laws, regulations, or policies.

NOTEWORTHY FINDINGS



Findings



Recommendations

1

Our review of 769 hours of overtime earned by ten employees identified: (1) Eight employees requested 586.50 hours of overtime using the wrong form; (2) Supervisors did not preapprove 38.5 hours of overtime for two employees. Supervisors approved the overtime between six and 26 days after the employee worked the overtime; (3) We were unable to verify whether two nurse supervisors obtained the Director of Nursing's approval to support 129.75 hours of overtime.

The Department of Veterans Affairs (DVA) should strengthen internal controls over overtime to ensure compliance with its policies and procedures.

2

Our review of 48.25 hours of compensatory time earned by ten employees revealed that five employees obtained supervisory approval five to 24 days after earning compensatory time. We also found that the department enrolled three employees in the wrong compensatory time plan.

DVA should strengthen internal controls to ensure it properly preauthorizes compensatory time and enrolls employees in the correct plan.

3

As of June 30, 2021, DVA estimated that \$42,408,686 (95%) of its accounts receivable balance was uncollectible. The agency did not write off any accounts receivable during the fiscal years ended June 30, 2020 and 2021.

DVA should strengthen internal controls over the identification, evaluation, and write-off of uncollectible accounts.

4

DVA did not properly report asset additions or deletions on its CO-59 Inventory Report and did not include or tag \$90,243 in newly purchased assets in Core-CT.

DVA should strengthen internal controls over the recording, reporting, and safeguarding of assets to ensure compliance with the State Comptroller's Property Control Manual.

5

In our review of eight reporting requirements, we noted DVA did not submit four reports and filed one report 80 days late.

DVA should strengthen internal controls to ensure it complies with its statutory reporting requirements.