

Office of the Auditor General
Performance Audit Report

D.J. Jacobetti Home for Veterans
Michigan Veterans Affairs Agency
Department of Military and Veterans Affairs

August 2016

The auditor general shall conduct post audits of financial transactions and accounts of the state and of all branches, departments, offices, boards, commissions, agencies, authorities and institutions of the state established by this constitution or by law, and performance post audits thereof.

Article IV, Section 53 of the Michigan Constitution



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Office of the Auditor General

Report Summary

Performance Audit

D.J. Jacobetti Home for Veterans

Michigan Veterans Affairs Agency Department of Military and Veterans Affairs

Report Number:
511-0160-16

Released:
August 2016

The D.J. Jacobetti Home for Veterans provides nursing care and domiciliary services to military veterans and widows, widowers, spouses, former spouses, and parents of State veterans. The Home's mission is to provide compassionate, quality, interdisciplinary care for the members to achieve their highest potential of independence, self-worth, wellness, and dignity. As of April 30, 2016, the Home had 172 members receiving nursing care, 9 members residing in its domiciliary unit, and 204 State and contract employees. The Home expended \$21.8 million (\$7.9 million from State funding, \$9.0 million from federal funding, and \$4.9 million from member assessments and private donations) for fiscal year 2015.

Audit Objective			Conclusion
Objective #1: To assess the sufficiency of the Home's provision of member care services.			Sufficient
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
The Home should improve its background check process for all volunteers with direct access to members to help ensure that members are not subject to abuse, neglect, or mistreatment (<u>Finding #1</u>).		X	Agrees

Audit Objective			Conclusion
Objective #2: To assess the effectiveness of the Home's administration of pharmaceuticals.			Moderately effective
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
The Home had not established adequate controls over the estimated \$1.4 million in narcotic and nonnarcotic pharmaceuticals it dispensed over the 31-month period reviewed to ensure that they were properly accounted for and protected against loss and misuse (<u>Finding #2</u>).		X	Agrees

Audit Objective			Conclusion
Objective #3: To assess the effectiveness of the Home's management of complaints and incidents regarding member care.			Effective
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.	Not applicable	Not applicable	Not applicable

Audit Objective			Conclusion
Objective #4: To assess the sufficiency of the Home's controls over collection of assessments, donations, and member funds.			Sufficient
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.	Not applicable	Not applicable	Not applicable

A copy of the full report can be obtained by calling 517.334.8050 or by visiting our Web site at: www.audgen.michigan.gov

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Doug A. Ringler, CPA, CIA
Auditor General

August 24, 2016

Major General Gregory J. Vadnais, Director
Department of Military and Veterans Affairs
3411 North Martin Luther King Jr. Boulevard
Lansing, Michigan
and

Mr. James R. Redford, Director
Michigan Veterans Affairs Agency
222 North Washington Square
Lansing, Michigan

Mr. Robert L. Johnson, Chair
Michigan Veterans Facilities Board of Managers
D.J. Jacobetti Home for Veterans
Marquette, Michigan
and
Mr. Bradford Slagle
Chief Operating Officer
D.J. Jacobetti Home for Veterans
Marquette, Michigan

Dear General Vadnais, Mr. Redford, Mr. Johnson, and Mr. Slagle:

I am pleased to provide this performance audit report on the D.J. Jacobetti Home for Veterans, Michigan Veterans Affairs Agency, Department of Military and Veterans Affairs.

We organize our findings and observations by audit objective. Your agency provided preliminary responses to the recommendations at the end of our fieldwork. The *Michigan Compiled Laws* and administrative procedures require an audited agency to develop a plan to comply with the recommendations and submit it within 60 days of the date above to the Office of Internal Audit Services, State Budget Office. Within 30 days of receipt, the Office of Internal Audit Services is required to review the plan and either accept the plan as final or contact the agency to take additional steps to finalize the plan.

We appreciate the courtesy and cooperation extended to us during this audit.

Sincerely,

Doug Ringler
Auditor General

TABLE OF CONTENTS

D.J. JACOBETTI HOME FOR VETERANS

	<u>Page</u>
Report Summary	1
Report Letter	3
Audit Objectives, Conclusions, Findings, and Observations	
Provision of Member Care Services	8
Findings:	
1. Volunteer background check process needs improvement.	10
Administration of Pharmaceuticals	12
Findings:	
2. Controls over pharmaceuticals need improvement.	13
Management of Complaints and Incidents Regarding Member Care	15
Controls Over Collection of Assessments, Donations, and Member Funds	16
Agency Description	17
Audit Scope, Methodology, and Other Information	18
Glossary of Abbreviations and Terms	23

AUDIT OBJECTIVES, CONCLUSIONS, FINDINGS, AND OBSERVATIONS

PROVISION OF MEMBER CARE SERVICES

BACKGROUND

The D.J. Jacobetti Home for Veterans, operated by the Michigan Veterans Affairs Agency (MVAA), is responsible for providing care for its members in a manner and in an environment that promotes maintenance or enhancement of each member's quality of life. The Home uses the Minimum Data Set (MDS) assessment tool and care area assessments to assess each member's functional capabilities. The assessment process includes member evaluation by a physician, a social worker, a nurse, an activities aide, a dietitian, and a physical therapist to determine the member's abilities and disabilities. The Home uses information obtained from the assessment process to develop comprehensive care plans documenting services to be provided to attain or maintain each member's physical, mental, and psychosocial well-being.

The Home provides the following services to accomplish the comprehensive care plans:

- Basic nursing care for members with moderate disabilities.
- Skilled nursing care for members with disabilities requiring continuous nursing care and supervision.
- A memory care unit for members with Alzheimer's disease or other dementia.
- A domiciliary unit for members who need very little nursing care but have some limitations that require a structured environment.
- Professional services for members who need rehabilitation therapy, pharmacy, social interventions, physician, dental, and vision services.

AUDIT OBJECTIVE

To assess the sufficiency of the Home's provision of member care services.

CONCLUSION

Sufficient.

FACTORS IMPACTING CONCLUSION

- The Home completed the MDS assessments and comprehensive care plans in a timely manner for the 25 members reviewed.
- The Home appropriately developed comprehensive care plans for the 25 members reviewed.

- The Home completed background checks for the 10 contract and 6 State employees reviewed.
- All 17 employees tested were appropriately licensed.
- The Home received full certification from the three U.S. Department of Veterans Affairs (USDVA) annual surveys conducted during the time period October 1, 2013 through April 30, 2016.
- Reportable condition* related to improving the background check process for volunteers.

** See glossary at end of report for definition.*

FINDING #1

Improvements are needed in conducting and documenting volunteer background checks.

The Home should improve its background check process for all volunteers with direct access to members to help ensure that members are not subject to abuse, neglect, or mistreatment.

Section 333.20173a(2) of the *Michigan Compiled Law* states that facilities shall not grant privileges to an individual who regularly has direct access to or provides direct services to their residents until criminal background checks are conducted. Also, the Home's background check policy requires that the Home perform a criminal background check on all individuals who regularly have direct access to or provide direct services to members. The Home's policy indicates that a comprehensive background check includes checking the following five databases:

- Michigan Department of State Police's Internet Criminal History Access Tool (ICHAT).
- Michigan Public Sex Offender Registry.
- Department of Corrections' Offender Tracking Information System (OTIS).
- Prometric nurse aide registry.
- U.S. Department of Health and Human Services (HHS) Office of Inspector General's List of Excluded Individuals and Entities.

Our review of the Home's documentation for 50 of the 254 volunteers who were active as of April 12, 2016 disclosed that the Home had not checked any of the five databases for 3 (6%) volunteers. In addition, the Home had not checked:

- a. ICHAT for 17 (34%) volunteers.
- b. The Prometric nurse aide registry for 17 (34%) volunteers.
- c. The HHS Office of Inspector General's List of Excluded Individuals and Entities for 1 (2%) volunteer.

Although the Home completed most of these checks during April 2016 and identified no exceptions, more than 900 days had passed after many of the volunteers first started volunteering and having direct access to members.

Also, the Home could not provide us with documentation to support that a criminal background check was conducted for the 172 volunteers who, although considered inactive as of April 12, 2016, were active at some time during the audit period.

The Home informed us that it did not complete all the background checks in an effort to achieve cost savings. The Home also informed us that it purged inactive volunteer files on an annual basis.

RECOMMENDATION

We recommend that the Home improve its background check process by conducting timely, comprehensive background checks on all volunteers with direct access to members.

**AGENCY
PRELIMINARY
RESPONSE**

MVAA provided us with the following response:

The Home agrees and compliance is already in place.

Effective April 2016, 100% of active volunteers had comprehensive (all 5 databases) background checks on file, and a monitoring process is in place to ensure ongoing compliance.

ADMINISTRATION OF PHARMACEUTICALS

AUDIT OBJECTIVE	To assess the effectiveness* of the Home's administration of pharmaceuticals.
CONCLUSION	Moderately effective.
FACTORS IMPACTING CONCLUSION	<ul style="list-style-type: none">• The Home properly inventoried narcotic pharmaceuticals; however, a reportable condition existed related to nonnarcotic inventories.• The Home filled and refilled members' prescriptions on a timely basis.• Reportable condition related to the need to improve controls over the estimated \$541,000 of pharmaceuticals dispensed annually.

* See glossary at end of report for definition.

FINDING #2

Improved controls over pharmaceuticals needed.

The Home had not established adequate controls over its pharmaceuticals to ensure that they were properly accounted for and protected against loss and misuse.

State of Michigan Financial Management Guide (FMG) Part II, Chapter 12, Section 100 requires State agencies that maintain inventory to implement and maintain an inventory accounting system that provides adequate internal control*. Also, FMG Part VII, Chapter 1, Section 700 indicates that control activities include the segregation of duties among staff to reduce the risk of error or fraudulent actions.

For the period October 1, 2013 through April 30, 2016, the Home dispensed narcotic and nonnarcotic pharmaceuticals, conservatively valued at \$1.40 million (approximately \$541,000, annually). These values were based on the Medicaid reimbursement rates identified in the Community Health Automated Medicaid Processing System (CHAMPS) and do not include narcotics for approximately 11% of the members who are fully funded by the USDVA. Our review of the Home's controls disclosed:

- a. The Home had not implemented an inventory system to account for nonnarcotic pharmaceuticals. The Home dispensed approximately 93,100 nonnarcotic prescriptions during the period October 1, 2013 through April 30, 2016 at an estimated value of \$1.36 million (approximately \$527,000, annually).
- b. The Home had not segregated the duties among pharmacy staff who ordered, received, and conducted monthly inventories of narcotic pharmaceuticals and who ordered and received nonnarcotics. Although our testing of the narcotics inventory did not identify any discrepancies, pharmaceuticals are high-risk inventory that should be well controlled.

The Home indicated that physical inventory counts of nonnarcotics would be too time-consuming and that it did not have sufficient staff to properly segregate the duties.

RECOMMENDATION

We recommend that the Home establish adequate controls over its pharmaceuticals by improving inventory processes and properly segregating duties.

AGENCY PRELIMINARY RESPONSE

MVAA provided us with the following response:

The Home agrees and has taken steps to comply.

* See glossary at end of report for definition.

The Home will implement an annual physical inventory of nonnarcotic pharmaceuticals and additional periodic inventories of nonnarcotic pharmaceuticals that are high cost and susceptible to theft or abuse based on best practices.

The Home will segregate duties among pharmacy staff and/or use dual control for ordering, receiving and inventorying narcotic pharmaceuticals. The Home has hired two part-time pharmacy assistants and will segregate the duties among pharmacy staff that order and receive nonnarcotic pharmaceuticals.

The Home will update its policy and procedure to reflect these changes.

The Home notes that the actual expenditure for all medications utilized in fiscal year 2014 was \$200,740; fiscal year 2015 was \$172,618; and year-to-date fiscal year 2016 was \$130,808 as of June 30.

(Auditor's Note: The Home purchases pharmaceuticals through the USDVA's contract at deeply discounted rates that do not reflect market value. Also, the Home's pharmaceutical expenditures do not include costs for those funded by the USDVA.)

MANAGEMENT OF COMPLAINTS AND INCIDENTS REGARDING MEMBER CARE

BACKGROUND

Members and their representatives can submit complaints in writing. The Home is required to investigate and respond to all complaints received within 30 days. The Home also documents and follows up member-related incidents, medication-related incidents, and allegations of abuse or neglect.

AUDIT OBJECTIVE

To assess the effectiveness of the Home's management of complaints and incidents regarding member care.

CONCLUSION

Effective.

FACTORS IMPACTING CONCLUSION

- The Home properly investigated and followed up all allegations of abuse and neglect and member complaints.
- The Home properly documented, reviewed, and followed up the 26 member-related and medication-related incident reports reviewed.

CONTROLS OVER COLLECTION OF ASSESSMENTS, DONATIONS, AND MEMBER FUNDS

BACKGROUND

Assessments

The Michigan Veterans Facilities Board of Managers annually establishes a monthly fee assessment* rate for each type of member to cover a portion of the Home's cost of services provided to its members. The types of members include veterans and nonveterans who receive nursing care and veterans and nonveterans who reside in the domiciliary unit.

Members who do not have a 70% to 100% service-connected disability pay a monthly maintenance assessment* based on their financial circumstances, up to the monthly fee assessment rate established by the Board of Managers.

Donations

The Home receives and tracks donated funds to ensure that the funds are expended in accordance with donor restrictions.

Member Funds

The Home receives members' personal funds from pensions, social security benefits, and other sources. A portion of these funds are maintained at the Home to provide members with access to personal spending money. The remainder of the funds are maintained at a local bank.

AUDIT OBJECTIVE

To assess the sufficiency of the Home's controls over collection of assessments, donations, and member funds.

CONCLUSION

Sufficient.

FACTORS IMPACTING CONCLUSION

- The 25 member assessments reviewed were accurately calculated.
- The Home effectively monitored and resolved members' past due account balances.
- The Home appropriately disbursed the account balances for the 25 deceased or discharged members reviewed.
- The Home properly recorded and expended the 76 monetary donations reviewed.

* See glossary at end of report for definition.

AGENCY DESCRIPTION

The D.J. Jacobetti Home for Veterans has been in operation since 1981, is approved by the USDVA, and operates under Sections 36.1 - 36.71 of the *Michigan Compiled Laws*. The Home provides nursing care and domiciliary services to military veterans and widows, widowers, spouses, former spouses, and parents of State veterans. The USDVA provides financial assistance to the Home on a per diem basis and ensures that quality care is provided through an annual inspection, audit, and reconciliation of records.

The Home is operated by MVAA. The Michigan Veterans Facilities Board of Managers plays a general advisory role, establishes some operating policies for the Home, and is composed of seven veterans who are appointed by the Governor for a term of three years.

The mission* of the Home is to surround members with a home-like environment that provides compassionate, quality, interdisciplinary care for the members to achieve their highest potential of independence, self-worth, wellness, and dignity. The Home is a symbol of America's promise to her veterans that, in return for their sacrifices and call to duty, they would be cared for in their time of need.

The Home receives a full per diem reimbursement from the USDVA for members who have a 70% to 100% service-connected disability and partial per diem reimbursement for the other members. Also, the other members pay a monthly maintenance assessment based on their ability to pay, up to the monthly fee assessment rate established by the Board of Managers.

For fiscal year 2015, the Home expended \$21.8 million (\$7.9 million from State funding, \$9.0 million from federal funding, and \$4.9 million from member assessments and private donations). The Home has the capacity to accommodate 204 members. As of April 30, 2016, the Home had 172 members receiving nursing care, 9 members residing in its domiciliary unit, and 204 State and contract employees.

* See glossary at end of report for definition.

AUDIT SCOPE, METHODOLOGY, AND OTHER INFORMATION

AUDIT SCOPE

To examine the program and other records of the Home. 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.

PERIOD

Our audit procedures, which included a preliminary survey, audit fieldwork, report preparation, analysis of agency responses, and quality assurance, generally covered the period October 1, 2013 through April 30, 2016.

METHODOLOGY

We conducted a preliminary survey to gain an understanding of the Home's operations and activities in order to establish our audit objectives, scope, and methodology. During our preliminary survey, we:

- Interviewed the Home's management and staff regarding their functions and responsibilities.
- Obtained an understanding of and observed the Home's operations and activities.
- Reviewed applicable State laws, federal regulations, and the Home's policies and procedures.
- Reviewed USDVA inspection reports of the Home.
- Reviewed the Home's required and achieved staffing levels for two randomly selected weeks.
- Observed the delivery process of both narcotic and nonnarcotic prescriptions on one occasion.
- Reviewed admission files for 14 members who were recently admitted to the Home.
- Reviewed the Home's utilization of previously unoccupied space.

OBJECTIVE #1

To assess the sufficiency of the Home's provision of member care services.

* See glossary at end of report for definition.

To accomplish our first objective, we:

- Reviewed medical files for 25 members residing at the Home to determine if the Home developed member assessments and monitored comprehensive care plans in a timely manner. We randomly selected the 25 members to eliminate bias and to enable us to project the results to the entire population.
- Reviewed the licensure status of 17 of the Home's 143 employees that required licensure. We randomly and judgmentally selected the employees based on position to ensure that our sample was representative; therefore, we could not project our results to the entire population.
- Reviewed the Home's documentation of background checks conducted on volunteers and employees. We verified the timely completion of background checks for 50 volunteers, 10 contract employees, and 6 State employees. We randomly selected the volunteers and employees to eliminate bias and to enable us to project the results to the entire population.

OBJECTIVE #2

To assess the effectiveness of the Home's administration of pharmaceuticals.

To accomplish our second objective, we:

- Analyzed the timeliness of initial prescriptions issued for 25 members. We randomly selected the 25 members to eliminate bias and to enable us to project the results to the entire population.
- Analyzed the timeliness of the 75,091 refilled prescriptions.
- Observed the physical controls over the pharmaceuticals inventory.
- Analyzed the prescriptions dispensed during the audit period to identify those that had not been billed to, or had been rejected by, the members' insurance companies.

OBJECTIVE #3

To assess the effectiveness of the Home's management of complaints and incidents regarding member care.

To accomplish our third objective, we:

- Reviewed all 7 member complaints, logged by the Home, for appropriate and timely investigation, and we

reviewed the 29 monthly member council meeting minutes for documentation and follow-up of member complaints.

- Reviewed 26 of the 2,262 member-related or medication-related incident reports for proper documentation. We randomly selected our sample to eliminate bias and to enable us to project the results to the entire population.
- Reviewed all 7 allegations of abuse or neglect, maintained by the Home, for appropriate investigation.

OBJECTIVE #4

To assess the sufficiency of the Home's controls over collection of assessments, donations, and member funds.

To accomplish our fourth objective, we:

- Verified the Home's calculation of member assessments for 25 of the 468 members who resided in the Home during our audit period.
- Reviewed the Home's documentation and collection efforts for members' past due balances.
- Reviewed the Home's documentation of its efforts to disburse funds for 25 of the 252 deceased or discharged members.
- Reviewed the Home's banking operation for proper segregation of duties.
- Reviewed the 76 monetary donation and related expenditure transactions.

We randomly selected our samples to eliminate bias and to enable us to project the results to the entire population.

CONCLUSIONS

We base our conclusions on our audit efforts and the resulting material conditions* and reportable conditions.

When selecting activities or programs for audit, we direct our efforts based on risk and opportunities to improve State government operations. Consequently, we prepare our performance audit reports on an exception basis.

* See glossary at end of report for definition.

**AGENCY
RESPONSES**

Our audit report contains 2 findings and 2 corresponding recommendations. MVAA's preliminary response indicates that it agrees with both recommendations.

The agency preliminary response that follows each recommendation in our report was taken from the agency's written comments and oral discussion at the end of our audit fieldwork. Section 18.1462 of the *Michigan Compiled Laws* and the State of Michigan Financial Management Guide (Part VII, Chapter 4, Section 100) require an audited agency to develop a plan to comply with the recommendations and submit it within 60 days after release of the audit report to the Office of Internal Audit Services, State Budget Office. Within 30 days of receipt, the Office of Internal Audit Services is required to review the plan and either accept the plan as final or contact the agency to take additional steps to finalize the plan.

**PRIOR AUDIT
FOLLOW-UP**

Following is the status of the findings reported from our January 2011 performance audit of the D.J. Jacobetti Home for Veterans, Department of Military and Veterans Affairs (511-0160-10):

Prior Audit Finding Number	Topic Area	Current Status	Current Finding Number
1a	Criminal History Background Checks - Volunteer background checks not conducted.	Rewritten	1
1b	Criminal History Background Checks - Contract employee background checks not completed.	Complied	Not applicable
2	Activities Therapy Manager - Continue efforts to hire.	Complied	Not applicable
3	Electronic Medical Records - Implement electronic medical records system.	Complied	Not applicable
4	Medication Controls - Proper separation of duties not established.	Rewritten	2
5	Member Admissions - Applicant improperly admitted.	Complied	Not applicable
6a	Financial Disclosure and Applicant Assessments - Procedures for determining assessments not sufficient.	Complied	Not applicable

Prior Audit Finding Number	Topic Area	Current Status	Current Finding Number
6b	Financial Disclosure and Applicant Assessments - Applicants not required to disclose all assets.	Complied	Not applicable
6c	Financial Disclosure and Applicant Assessments - Income tax returns not verified.	Complied	Not applicable
7	Controls Over Members' Personal Funds - Sufficient controls over members' personal funds not established.	Complied	Not applicable
8	Space Utilization - Unoccupied domiciliary bed space.	Complied	Not applicable

GLOSSARY OF ABBREVIATIONS AND TERMS

effectiveness	Success in achieving mission and goals.
FMG	State of Michigan Financial Management Guide.
HHS	U.S. Department of Health and Human Services.
ICHAT	Internet Criminal History Access Tool.
internal control	The plan, policies, methods, and procedures adopted by management to meet its mission, goals, and objectives. Internal control includes the processes for planning, organizing, directing, and controlling program operations. It also includes the systems for measuring, reporting, and monitoring program performance. Internal control serves as a defense in safeguarding assets and in preventing and detecting errors; fraud; violations of laws, regulations, and provisions of contracts and grant agreements; or abuse.
material condition	A matter that, in the auditor's judgment, is more severe than a reportable condition and could impair the ability of management to operate a program in an effective and efficient manner and/or could adversely affect the judgment of an interested person concerning the effectiveness and efficiency of the program.
MDS	Minimum Data Set.
mission	The main purpose of a program or an entity or the reason that the program or the entity was established.
monthly fee assessment	An annual rate established by the Michigan Veterans Facilities Board of Managers to cover a portion of the Home's cost of services. The Board of Managers establishes a separate rate for each type of member, including veterans and nonveterans who receive nursing care and veterans and nonveterans who reside in the domiciliary unit.
monthly maintenance assessment	The portion of the monthly fee assessment that the Home charges to members who do not have a 70% to 100% service-connected disability. The Home calculates the maintenance assessment based on the member's financial circumstances. Based on the Home's calculation, the member may pay none of, a portion of, or the entire amount of the monthly fee assessment.

MVAA	Michigan Veterans Affairs Agency.
OTIS	Offender Tracking Information System.
performance audit	An audit that provides findings or conclusions based on an evaluation of sufficient, appropriate evidence against criteria. Performance audits provide objective analysis to assist management and those charged with governance and oversight in using the information to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.
reportable condition	A matter that, in the auditor's judgment, is less severe than a material condition and falls within any of the following categories: an opportunity for improvement within the context of the audit objectives; a deficiency in internal control that is significant within the context of the audit objectives; all instances of fraud; illegal acts unless they are inconsequential within the context of the audit objectives; significant violations of provisions of contracts or grant agreements; and significant abuse that has occurred or is likely to have occurred.
USDVA	U.S. Department of Veterans Affairs.

