

Commission on Veterans' Affairs
700 S.W. Jackson St., Suite 1004
Topeka, KS 66603-3758



Phone: (785) 296-3976
Fax: (785) 296-1462
Website: Kova.ks.gov

Gregg Burden, Executive Director

Sam Brownback, Governor

October 14, 2013

Scott Frank, Legislative Post Auditor
Legislative Division of Post Audit
800 SW Jackson Street, Suite 1200
Topeka, KS 66612-2212

Dear Mr. Frank:

Re: Evaluating Selected Financial Controls at the Kansas Soldiers' Home and the Kansas
Veterans' Home (Action Plan update)

History:

At the May 7, 2013, Legislative Post Audit Committee (LPAC) meeting the Kansas Commission on Veterans' Affairs (KCVA) provided to the committee an update and Action Plan to correct the problems with the financial controls that the Legislative Post Audit identified. The LPAC requested that the KCVA provide an updated Action Plan monthly until all financial control issues have been corrected.

Summary:

In the information provided below and in accordance with the attached "LPA Action Plan Project Task" the LPAC will be able to track the agency's progress over the past month and any changes to the Action Plan.

September – Completed Task

- ❖ LPA Item #2b (4) Develop Content
 - b. Forms

October – Completed Task

- ❖ LPA Item #2a (2) Review Surveyor and Audit Expectations for Compliance
 - a. Center for Medicare Survey (CMS)
 - b. Veterans' Administration (VA)
 - c. Kansas Department of Aging & Disability Service (KDADS)
 - d. Department of Administration

Joint Comm. On Kansas Security
November 7, 2013
Attachment 4-1

- ❖ LPA Item #2a (3) Review Job Description of Current Staff at Both Facilities:
 - a. Public Service Administrator III (Business Manager) KVH
 - b. Public Service Administrator III (Business Manager) KSH
 - c. Accounting Specialist KVH
 - d. Accounting Specialist KSH
 - e. Administrative Specialist KVH
 - f. Administrative Specialist KSH
 - g. Other Positions as Identified

- ❖ LPA Item #2a (8) Train and Educate Staff on Fiscal IMPP's

Changes: LPA Action Plan Project Task

The following item (as noted on the LPA Action Plan) was added.

- ❖ LPA Item #2a (9) Review Staffing Needs

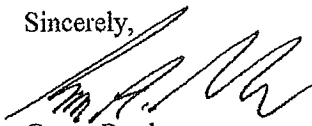
The following items (as noted on the LPA Action Plan) were deleted because of the change in the agency direction.

Deleted:

- ❖ LPA Item #4(7) Present Canteen Fund Strategic Plan to Commission
- ❖ LPA Item #4(8) Submit Canteen Fund IMPP to Commission for Approval
- ❖ LPA Item #5 (5) Develop Document Identifying Discrepancies Between the Regulations
- ❖ LPA Item #5 (6) Report Findings to the Commission
- ❖ LPA Item #5 (7) Draft Legislation to Revise Statute(s)
- ❖ LPA Item #5 (8) Present Statute Revisions to Commission
- ❖ LPA Item #5 (9) Submit Revised Statute to the Revisor's Office
- ❖ LPA Item #5 (10) Contact Legislative Representative(s) for Submission to the 2014 Legislative Session

KCVA thanks you for the opportunity to provide the Legislative Division of Post Audit and the Legislative Post Audit Committee with an update on the corrective action the agency has completed to date.

Sincerely,



Gregg Burden

Executive Director

Kansas Commission on Veterans' Affairs

LPA Action Plan Project Tasks

Task#	Description	Target Date	Person(s) Responsible	Status	Reviewer	Approved by	Completed Date
LPA Item #1							
1	Review applicable statutes: (K.S.A. 78-1208a & K.S.A. 78-1208a)	14 Jul 13	Burden	C	Burden	Burden	5/23/2013
2	Review/lines of authority: (K.S.A. 78-1208a, K.S.A. 78-1208b, & K.S.A. 78-1209)	13 Jul 13	Burden	C	Burden	Burden	5/23/2013
3	Develop Unclassified Position Descriptions:	15 Aug 13					
a	KVA Executive Director	1 Jul 13	Burden, Tatum	C	Neer	Neer	6/28/2013
b	SH Superintendent	1 Jul 13	Burden, Roth, Tatum	C	Burden	Burden	6/28/2013
c	VH Superintendent	1 Jul 13	Burden, Dunkin, Tatum	C	Burden	Burden	6/28/2013
d	SH Clinical Director	15 Aug 13	Roth, Tatum	C	Burden	Burden	8/5/2013
e	VH Clinical Director	15 Aug 13	Dunkin, Tatum	C	Burden	Burden	8/5/2013
f	SH Nurse Administrator (DON)	15 Aug 13	Roth, Tatum	C	Burden	Burden	8/5/2013
g	SH RN IV (ADON)	15 Aug 13	Roth, Tatum	C	Burden	Burden	8/5/2013
h	SH RN III (MDS Coordinator)	15 Aug 13	Roth, Tatum	C	Burden	Burden	8/5/2013
i	SH Accounting Specialist (temp)	15 Aug 13	Roth, Tatum	C	Burden	Burden	8/5/2013
j	VH Advanced Nurse Practitioner (temp)	15 Aug 13	Dunkin, Tatum	C	Burden	Burden	8/5/2013
k	State Approval Agency/Program Consultant	15 Aug 13	Bolig, Tatum	C	Burden	Burden	8/15/2013
m	State Approval Agency/Program Consultant	15 Aug 13	Bolig, Tatum	C	Burden	Burden	8/15/2013
4	Develop applicable Internal Management Policies and Procedures (MPPs)	1 Jul 13	Burden, Tatum	C	Burden	Burden	6/20/2013
a	Organizational structure	1 Jul 13	Burden, Tatum	C	Burden	Burden	6/20/2013
5	Define lines of Authority:	1 Jul 13					
a	Establish effective date to centralize HR and fiscal functions	1 May 13	Burden	C	Burden	Burden	4/17/2013
b	Memorandums to affected staff	1 May 13	Burden, Tatum	C	Burden	Burden	4/19/2013
c	Update Business Office classified staff Position Descriptions	1 Jul 13	Kennedy, Tatum	C	Burden	Burden	7/10/2013
d	Update Human Resources classified staff Position Descriptions	1 Jul 13	Tatum	C	Burden	Burden	5/28/2013
e	Close out evaluations on Business Office staff with a change in supervisor	3 May 13	Roth, Dunkin	C	Tatum	Tatum	4/29/2013
f	Close out evaluations on Human Resource office staff with a change in supervisor	3 May 13	Roth, Dunkin	C	Tatum	Tatum	5/1/2013

LPA Action Plan Project Tasks

	Set up affected Business Office staff with new PMP // Objectives & Competencies	1/7-May-13	Kennedy		Burden	Burden	5/15/2013
g	Set up affected Human Resource office staff with new PMP // Objectives & Competencies	1/7-May-13	Tatum		Burden	Burden	5/6/2013
h	Update Organizational Charts	1-1Jun-13	Tatum, HR Managers		Burden	Burden	5/28/2013
i	Notification to Office of Personnel Services	1-May-13	Tatum		Burden	Burden	4/19/2013
Task #:	Description	Target Date	Person(s) Responsible	Status	Reviewed	Approved by	Completed Date
LPA Item #2a							
1	Form team to review financial controls and IMPPs for business office practices	1-Oct-13	Kennedy, Maddy and Pingry	C	Burden	Burden	5/15/2013
2 Review surveyor and audit expectations for compliance:							
1-Oct-13							
a	Center for Medicare Survey (CMS)	1-Oct-13	Kennedy, Maddy and Pingry	IP	Kennedy	Burden	10/14/2013
b	Veterans Administration (VA)	1-Oct-13	Kennedy, Maddy and Pingry	IP	Kennedy	Burden	10/14/2013
c	Kansas Department of Aging & Disability Services (KDADS)	1-Oct-13	Kennedy, Maddy and Pingry	IP	Kennedy	Burden	10/14/2013
d	Department of Administration	1-Oct-13	Kennedy, Maddy and Pingry	IP	Kennedy	Burden	10/14/2013
3 Review Job Descriptions of current staff at both facilities:							
1-Oct-13							
a	Public Service Administrator III (Business Manager) (KVAH)	1-Oct-13	Kennedy, Maddy and Pingry	IP	Kennedy	Burden	10/14/2013
b	Public Service Administrator III (Business Manager) (KSH)	1-Oct-13	Kennedy, Maddy and Pingry	IP	Kennedy	Burden	10/14/2013
c	Accounting Specialist (KVAH)	1-Oct-13	Kennedy, Maddy and Pingry	IP	Kennedy	Burden	10/14/2013
d	Accounting Specialist (KSH)	1-Oct-13	Kennedy, Maddy and Pingry	IP	Kennedy	Burden	10/14/2013
e	Administrative Specialist (KVAH)	1-Oct-13	Kennedy, Maddy and Pingry	IP	Kennedy	Burden	10/14/2013
f	Administrative Specialist (KSH)	1-Oct-13	Kennedy, Maddy and Pingry	IP	Kennedy	Burden	10/14/2013
g	Other positions as identified	1-Oct-13	Kennedy, Maddy and Pingry	IP	Kennedy	Burden	10/14/2013
4 Review list of all business office functions:							
15-May-13							
a	Create list of functions	15-May-13	Kennedy, Maddy and Pingry	C	Kennedy	Burden	5/15/2013
b	Categorize functions	15-May-13	Kennedy, Maddy and Pingry	C	Kennedy	Burden	5/15/2013
5 Review Software Utilization							
15-May-13							
a	Create list of software utilized	15-May-13	Kennedy, Maddy and Pingry	C	Kennedy	Burden	5/15/2013
b	Review employee expertise levels with various software	15-May-13	Kennedy, Maddy and Pingry	C	Kennedy	Burden	5/15/2013
c	Identify software opportunities for standardization	15-May-13	Kennedy, Maddy and Pingry	C	Kennedy	Burden	5/15/2013
d	Identify software opportunities for efficiencies	15-May-13	Kennedy, Maddy and Pingry	C	Kennedy	Burden	5/15/2013
6 Develop Agency Wide IMPP's (fiscal):							

Veterans' Affairs

a	Fee Fund Administration	15-Aug-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	8/12/2013
b	Card/Vendor cards	15-Jun-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	6/3/2013
c	Resident First Fund Administration	1-Jul-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	6/25/2013
d	Carleen Fund Administration	1-Jul-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	6/25/2013
e	Benefit Fund Administration	1-Jul-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	6/25/2013
f	Travel Policy (including travel cards)	15-Jun-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	6/4/2013
7	Obtain necessary approvals for IMPPs	20-Jul-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	7/20/2013
8	Train and educate staff on fiscal IMPPs	14-Oct-13	Kennedy, Maddy and Pingiv	IP	Kennedy	Burden	10/14/2013
9	Review review staffing needs:	TBD	TBD			Burden	
Task#	Description	Target Date	Person(s) Responsible	Status	Reviewer	Approved by	Completed Date
LPA Item #2b							
	Identify Business Office processes and procedures that need to be maintained in manual	15-May-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	5/15/2013
1	Review Best Practices for fiscal operations:	15-May-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	5/15/2013
2	Categorize content for manual	1-Aug-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	7/18/2013
3	Develop content	15-Aug-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	8/27/2013
4	Guidelines	15-Aug-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	8/27/2013
a	Forms	15-Oct-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	9/11/2013
b	Reference Materials	15-Aug-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	8/27/2013
c	Develop New Hire training outline	1-Sep-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	8/27/2013
5	Centralize agency business office training	1-Sep-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	8/27/2013
6	Implement training manual	1-Sep-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	8/27/2013
7	Schedule annual training for fiscal staff	1-Sep-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	8/27/2013
8	Annual review Best Practices	1-Sep-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	8/27/2013
9	Annual review Best Practices	1-Sep-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	8/27/2013
Task#	Description	Target Date	Person(s) Responsible	Status	Reviewer	Approved by	Completed Date
LPA Item #2c							
1	Review business office communication needs:	1-Jun-13					
1	Review business office communication needs:	15-May-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	5/15/2013
2	Central Office fiscal staff develop monthly checklists of regularly communicated information:	15-May-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	5/15/2013
a	Commission meetings	15-May-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	5/15/2013
b	Budget	15-May-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	5/15/2013

LPA Action Plan Project Tasks

c	Cost Reports	15-May-13	Kennedy, Maddy and Pingry	C	Kennedy	Kennedy	5/15/2013
3	Central Office fiscal staff coordinate regular (telephone) meetings	15-May-13	Kennedy, Maddy and Pingry	C	Kennedy	Kennedy	5/15/2013
4	Establish in person training and work sessions with financial staff (goal - quarterly)	15-May-13	Kennedy, Maddy and Pingry	C	Kennedy	Burden	5/15/2013
Task#	Description	Target Date	Person(s) Responsible	Status	Reviewer	Approved by	Completed Date
LPA Item #2d							
1	Review current monitoring and audit practices	1-Jul-13	Kennedy, Maddy and Pingry	C	Kennedy	Burden	5/15/2013
2	Develop a calendar of audits and review financial transactions	15-May-13	Kennedy, Maddy and Pingry	C	Kennedy	Burden	5/15/2013
3	Schedule and ensure annual facility on site reviews are conducted	1-Aug-13	Kennedy, Maddy and Pingry	C	Kennedy	Burden	7/29/2013
4	Conduct periodic audits of business office functions	1-Aug-13	Kennedy, Maddy and Pingry	C	Kennedy	Burden	7/29/2013
Task#	Description	Target Date	Person(s) Responsible	Status	Reviewer	Approved by	Completed Date
LPA Item #3							
1	Review LPA Best Practices	15-May-13	Kennedy, Maddy and Pingry	C	Kennedy	Burden	5/15/2013
2	Review DoA Rules and Regulations	15-May-13	Kennedy, Maddy and Pingry	C	Kennedy	Burden	5/15/2013
3	Draft Agency/MPP	1-Jun-13	Kennedy, Maddy and Pingry	C	Kennedy	Burden	6/4/2013
a	P Card and Vendor Credit Card	1-Jun-13	Kennedy, Maddy and Pingry	C	Kennedy	Burden	6/4/2013
b	Employee P-Card Acknowledgement Form/MPP attachment	1-Jun-13	Kennedy, Maddy and Pingry	C	Kennedy	Burden	6/4/2013
4	Train Staff on P-cards	1-Jul-13	Kennedy, Maddy and Pingry	C	Kennedy	Burden	6/19/2013
5	Review current vendor cards	1-May-13	Kennedy, Maddy and Pingry	C	Kennedy	Burden	5/14/2013
6	Establish need for vendor credit cards retained	1-Jun-13	Kennedy, Maddy and Pingry	C	Kennedy	Burden	5/15/2013
7	Cancel unnecessary vendor credit cards	1-Jun-13	Kennedy, Maddy and Pingry	C	Kennedy	Burden	5/31/2013
Task#	Description	Target Date	Person(s) Responsible	Status	Reviewer	Approved by	Completed Date
LPA Item #4							
1	Review history of KVH grantee funds (MSH&TC transfer)	1-Jun-13	Kennedy, Maddy and Pingry	C	Kennedy	Burden	5/15/2013
2	Review grantee funds with State Treasurer's Office	1-Jun-13	Kennedy, Maddy and Pingry	C	Kennedy	Burden	6/4/2013

LPA Action Plan Project Tasks

Task #	Description	Target Date	Person(s) Responsible	Status	Reviewer	Approved by	Completed Date
LPA Item #5							
1	Identify federal and state regulations	1-Jun-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	6/1/2013
2	Review federal regulations	1-Jun-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	6/4/2013
3	Review state regulations	1-Jun-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	6/1/2013
4	Make contact with State Treasurer's Office regarding resident trust fund	1-Jun-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	6/1/2013
5	Develop document identifying discrepancies between the regulations	Deleted	Kennedy, Maddy and Pingiv	N/A	Kennedy	Burden	Deleted
6	Report findings to the commission	Deleted	Kennedy, Maddy and Pingiv	N/A	Kennedy	Burden	Deleted
7	Draft legislation to revise statute(s)	Deleted	Kennedy, Maddy and Pingiv	N/A	Kennedy	Burden	Deleted
8	Present statute revisions to commission	Deleted	Kennedy, Maddy and Pingiv	N/A	Kennedy	Burden	Deleted
9	Submit revised statute to the Revisor's Office	Deleted	Kennedy, Maddy and Pingiv	N/A	Kennedy	Burden	Deleted
10	Contact legislative representative(s) for submission to the 2014 legislative session	Deleted	Kennedy, Maddy and Pingiv	N/A	Kennedy	Burden	Deleted
11	Draft language to submit to the State Repealer Office	1-Sep-12	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	7/10/2013
12	Submit request to Repealer's Office to repeal Statute	1-Oct-13	Kennedy, Maddy and Pingiv	C	Kennedy	Burden	7/10/2013
			Completed				
			Currently IN Progress				
			Late				