

RESOLUTION OF THE
BUDGET AND FINANCE COMMITTEE
OF THE NAVAJO NATION COUNCIL

23RD NAVAJO NATION COUNCIL - First Year, 2015

AN ACTION

RELATING TO HEALTH, EDUCATION AND HUMAN SERVICES AND BUDGET AND FINANCE; ACCEPTING AUDITOR GENERAL'S SPECIAL REVIEW (AUDIT REPORT) OF NAVAJO NATION DEPARTMENT OF VETERANS AFFAIRS AND APPROVING CORRECTIVE ACTION PLAN SUBMITTED BY NAVAJO NATION DEPARTMENT OF VETERANS AFFAIRS

BE IT ENACTED:

Section One. FINDINGS

- A. The Health, Education and Human Services Committee is a standing Committee of the Navajo Nation Council with oversight authority over various departments and programs of the Navajo Nation, including the Navajo Nation Department of Veterans Affairs. 2 N.N.C. §401(B). Committees, including the Health, Education and Human Services Committee, received audit reports. See e.g., 12 N.N.C. §7(B) and (E).
- B. The Budget and Finance Committee is a standing committee of the Navajo Nation Council. 2 N.N.C. §300. Reviewing and approving audit reports of Navajo Nation programs are among duties and responsibilities of the Budget and Finance Committee. See e.g., 12 N.N.C. §§ 6 and 7.
- C. The Navajo Nation Office of Auditor General is responsible for conducting audits of Navajo Nation programs, among other responsibilities. 12 N.N.C. §2.

D. The Navajo Nation Office Auditor General conducted an audit of the Navajo Nation Department of Veterans Affairs. This audit is attached hereto as *Exhibit "A,"* designated as Report No. 15-09, entitled *A Special Review of the Department of Navajo Veterans Affairs, Ft. Defiance Agency,* and dated January 14, 2015. On March 25, 2015, the Department of Navajo Veterans Affairs submitted its *Corrective Action Plan.* See attached *Exhibit "B."* On March 27, 2015, the Office of Auditor General submitted request for legislation on the acceptance of the audit and approval of the *Corrective Action Plan* submitted by the Department. See *Exhibit "C."*

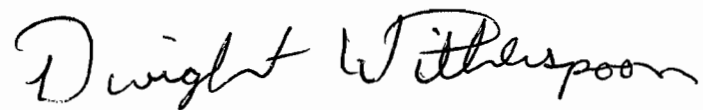
Section Two. Acceptance of Audit Report and Corrective Action Report; directives

- A. The Navajo Nation hereby accepts the Audit Report submitted by the Navajo Nation Office of Auditor General dated January 14, 2015 and designated as Report No. 15-09 (entitled, *A Special Review of the Department of Navajo Veterans Affairs, Ft. Defiance Agency*). This Audit Report, concerning the Navajo Nation Department of Veterans Affairs, is attached as *Exhibit "A."*
- B. The Navajo Nation further accepts and approves the proposed *Corrective Action Plan* as submitted by the Navajo Nation Department of Veteran's Affairs, dated March 24, 2015. Plan attached as *Exhibit "B."*
- C. Copies of the Auditor General's Special Review and the Department of Justice's Correction Action Plan shall be provided to the Office of the President and Vice-President and the Health, Education and Human Services Committee as part of their oversight responsibility for the Navajo Nation Department of Veterans Affairs.

- D. The Navajo Nation Department of Veterans Affairs shall submit a written status report on its progress in implementing the *Corrective Action Plan* to the Office of the Auditor General six months after the approval of this legislation.
- E. The Navajo Nation Office of the Auditor General shall review the written status report submitted by the Department of Veterans Affairs and provide a report to the Health, Education and Human Services Committee as well as the Budget and Finance Committee on the efforts and success regarding the program's implementation of the *Corrective Action Plan*.
- F. The Office of the Auditor General shall conduct a follow-up review twelve months after the approval of this resolution to verify the actions claimed to have been taken by the Department of Veterans Affairs. The Office of Auditor General shall issue a written follow-up report indicating the Department of Veterans Affairs progress in implementing the *Corrective Action Plan* and to make any necessary recommendations to the Health, Education and Human Services Committee as well as the Budget and Finance Committee.

CERTIFICATION

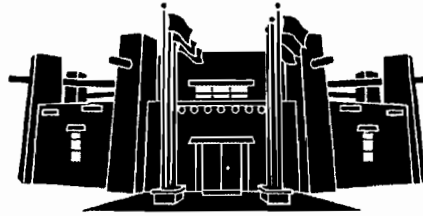
I hereby certify that the foregoing resolution was duly considered by the Budget and Finance Committee of the Navajo Nation Council at a duly called meeting held at Window Rock, Navajo Nation (Arizona), at which a quorum was present and that the same was passed by a vote of 4 in favor, 0 opposed, this 5th day of May, 2015.

A handwritten signature in black ink that reads "Dwight Witherspoon". The signature is written in a cursive style with a large, prominent initial "D".

Dwight Witherspoon, Vice Chairperson
Budget and Finance Committee

Motion: Seth Damon

Second: Lee Jack, Sr.



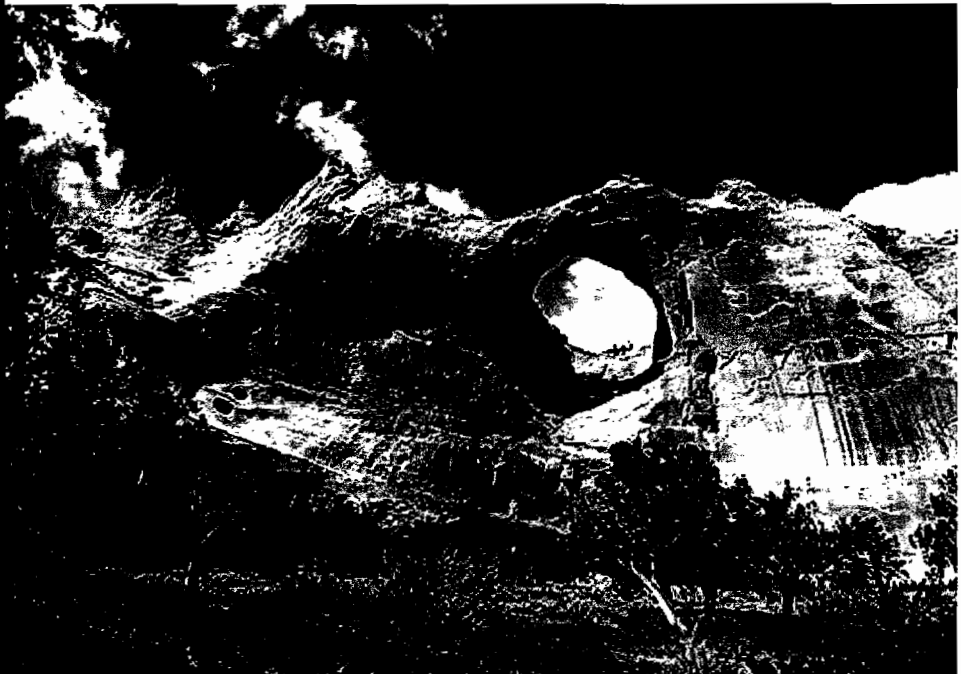
OFFICE OF THE AUDITOR GENERAL

The Navajo Nation

**A Special Review
of the
Department of Navajo Veterans Affairs
Fort Defiance Agency**

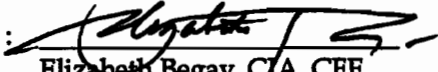
**Report No. 15-09
January 2015**

**Performed by:
Karen Briscoe, Senior Auditor**



M-E-M-O-R-A-N-D-U-M

TO : Edsel Pete, Department Manager
Department of Navajo Veterans Affairs
DIVISION OF HUMAN RESOURCES

FROM : 
Elizabeth Begay, CIA, CFE
Auditor General
OFFICE OF THE AUDITOR GENERAL

DATE : January 14, 2015

SUBJECT : A Special Review of the Department of Navajo Veterans Affairs –
Fort Defiance Agency

The Office of the Auditor General herewith transmits Audit Report No. 15-09, A Special Review of the Department of Navajo Veterans Affairs – Fort Defiance Agency. The audit was conducted with the following objectives:

- Determine whether only eligible veterans received financial assistance.
- Determine the reliability of the veteran's registry used to verify chapter enrollment of financial assistance applicants.
- Determine whether financial assistance requests were processed timely.
- Determine whether traditional healing ceremony fees were reimbursed.

Review Results

Finding I: Ineligible recipients received approximately \$18,000 in financial assistance.

Finding II: The veterans' registry cannot be relied upon for verification of chapter enrollment.

Finding III: 65% of financial assistance requests were not processed in a timely manner and 19% of assistance checks were not released in a timely manner.

Finding IV: Traditional healing ceremony fees of \$14,630 were not reimbursed resulting in lost resources that otherwise should have been available for further assistance.

The report provides recommendations to correct the reported deficiencies and improve department operations. The department has agreed to resolve each finding.

If you have any questions about this report, please contact our office at (928) 871-6303.

Attachment

xc: Kendall Long, Administrative Service Officer
DEPARTMENT OF NAVAJO VETERANS AFFAIRS – Fort Defiance Agency
Thomas Ranger, Division Director
DIVISION OF HUMAN SERVICES
Chrono

TABLE OF CONTENT

	<u>Page</u>
INTRODUCTION AND BACKGROUND	1
FINDING I: Ineligible recipients received approximately \$18,000 in financial assistance	3
Financial assistance was approved despite missing supporting documentation.....	3
FINDING II: The veterans' registry cannot be relied upon for verification of chapter enrollment	4
The veterans' registry is missing data to verify that veterans that request for assistance are actually enrolled with a chapter within the Fort Defiance Agency.....	4
FINDING III: 65% of financial assistance requests were not processed in a timely manner and 19% of assistance checks were not released in a timely manner	5
65% of financial assistance requests were not processed within three days.....	5
19% of financial assistance checks were not released to veterans in a timely manner.....	5
FINDING IV: Traditional healing ceremony Fees of \$14,630 were not reimbursed	6
The agency office did not claim \$14,630 in traditional healing ceremony reimbursements.....	6
CONCLUSION	7
CLIENT RESPONSE	8

INTRODUCTION AND BACKGROUND

The Office of the Auditor General has conducted a special review of the Department of Navajo Veterans Affairs (DNVA) Fort Defiance Agency Office. The Budget and Finance Committee of the Navajo Nation Council requested the audit because of concerns over the Fort Defiance Agency Office's administration of the veterans' financial assistance programs. Accordingly, a special review was conducted pursuant to the authority vested in the Office of the Auditor General by 12 NNC, Chapter 1, Section 1-10.

Department Purpose and Organization

The purpose of the Department of Navajo Veterans Affairs is to advocate for Navajo veterans by identifying funds, services, and opportunities for which Navajo veterans are entitled. The department has five agency offices. The Fort Defiance Agency Office is one of these agency offices. Each agency office administers several services for Navajo veterans including the following:

1. Financial Assistance Programs:
 - a. The department offers financial assistance opportunities to Navajo veterans to help defray costs. Financial assistance is funded by the veterans' trust fund and the general fund. The following lists the types of financial assistance opportunities available to Navajo veterans by fund:
 - Veterans' Trust Fund: 1) emergency assistance, 2) home improvement, 3) travel, and 4) educational expenses.
 - General Fund: 1) traditional healing ceremonies, 2) honor/color guard detail, 3) cost of casket, and 4) self-help housing assistance.
 - b. The Department of Navajo Veterans Affairs works in partnership with the Carl T. Hayden Veterans Affairs Medical Center to provide healthcare benefits to Navajo veterans. An agreement was established in 1998 to allow the department to be reimbursed for traditional healing ceremony fees paid on behalf of Navajo veterans.
2. Veterans' Trust Homes: In FY 2013, the Navajo Nation Council approved amendments to the veterans' trust fund to include construction of up to 75 homes to assist in improving the living environments of veterans, surviving spouses, and gold star mothers. In FY 2013, the department was allocated \$4.7 million to construct these 75 homes.
3. Veterans' Loan Program: The purpose of the Veterans' Loan Program is to provide personal loans to qualified Navajo veterans, surviving spouses, or gold star mothers. In FY 2013, the Veterans' Loan Program approved \$396,400 in personal loans.

This special review focused on evaluating the function of the financial assistance programs by only the Fort Defiance Agency Office. The administration of the other four agency offices was not reviewed. In addition, the audit did not include an evaluation of the Veterans' Trust Homes or Veterans' Loan Program. The audit focused on the financial assistance programs only. Consequently, we provide no conclusion on the administration of the Veterans' Trust Homes or Veterans' Loan Program.

Financial Assistance Disbursements

In FY 2013, the Fort Defiance Agency awarded financial assistance to Navajo veterans on approximately 760 occasions spending a total of \$217,535. The following table summarizes the financial assistance budget to actual for the audit period ending September 30, 2013.

Financial Assistance Budget to Actual for FY 2013

Fund	Budget	Actual	Percentage of Actual over Budget
General Fund	\$ 63,866	\$ 53,068	83%
Veterans' Trust Fund	\$ 170,139	\$ 164,467	97%
Total	\$ 234,005	\$ 217,535	93%

The table shows 93% of the financial assistance budget was awarded to Navajo veterans in FY 2013. This indicates that nearly all available resources for financial assistance were awarded.

Objective, Scope, and Methodology

The objectives of this review are to:

- Determine whether only eligible veterans received financial assistance;
- Determine the reliability of the veterans' registry used to verify chapter enrollment of financial assistance applicants;
- Determine whether financial assistance requests were processed timely; and
- Determine whether traditional healing ceremony fees were reimbursed.

The review covers the period of fiscal year 2013. In meeting our objectives, we performed the following procedures:

- Interviewed the department administration staff and Fort Defiance Agency staff.
- Reviewed the policies and procedures of the department and Veterans' Trust Fund financial assistance.
- Selected a sample of financial assistance payments to test for compliance with eligibility requirements.
- Interviewed the Department of Information Technology regarding the veterans' registry.
- Evaluated the veterans' registry for reliability.
- Evaluated the financial assistance applications for timely processing.
- Reviewed the Carl T. Hayden Veterans Affairs Medical Center agreement.
- Compared traditional healing ceremony fees to reimbursements.
- Computed the unclaimed traditional healing ceremony reimbursements.

Government Auditing Standards

This audit was conducted in accordance with government auditing standards. Those standards require that we plan and perform the audit to afford a reasonable basis for our judgments and conclusions regarding the program under audit. An audit also includes assessments of applicable internal controls and compliance with requirements of laws and regulations when necessary to satisfy the audit objectives. We believe that our audit provides a reasonable basis for our conclusions.

FINDING I

Ineligible Recipients Received Approximately \$18,000 in Financial Assistance

Issue: Financial assistance was approved despite missing supporting documentation.

Criteria: Fort Defiance Agency staff is required to verify that financial assistance applicants have the following documents to support eligibility to receive assistance:

- discharge documents other than dishonorable;
- voter registration with a chapter within the Fort Defiance Agency; and
- complete application form with supporting documentation

Condition: Review of selected 85 out of 760 financial assistance disbursements found financial assistance requests were approved although requests were missing one or more required documents. The following table summarizes the results of the review.

Missing Documents	No. Reviewed	No. of Exceptions	Percentage of Exceptions	Amount
Discharge Documents & Voter Registration	85	10	12%	\$4,150
Complete application with support documentation	85	23	27%	\$13,895
			Total:	\$18,045

Effect: The Fort Defiance Agency awarded \$18,045 to recipients who were ineligible to receive assistance.

Cause: The Fort Defiance Agency supervisor does not require the office aide to use the check-off list, as required by the policies, to confirm that the required documentation is provided by the applicant.

Recommendation(s):

1. The Fort Defiance Agency supervisor should approve financial assistance for only applicants that provide the required documentation.
2. The Fort Defiance Agency supervisor should require the office aide to use the established check-off list to make sure all required documentation is enclosed with the application.

FINDING II

The Veterans' Registry Cannot Be Relied Upon For Verification of Chapter Enrollment

Issue: The veterans' registry is missing data to verify that veterans that request for assistance are actually enrolled with a chapter within the Fort Defiance Agency.

Criteria: The purpose of the veterans' registry is to store and maintain accurate, relevant, and complete veteran information. The Fort Defiance Agency staff shall use the registry in the financial assistance process to verify chapter enrollment within the Fort Defiance Agency.

Condition: The veterans' registry is incomplete because data is missing for the chapter name field. There were 1,112 blank spaces in the chapter name field. Overall, this accounts for 33% of the Fort Defiance Agency records contained in the registry.

Effect: The registry cannot be relied upon to ensure veterans who apply for financial assistance are eligible for financial assistance within the Fort Defiance Agency.

Cause: The office aide has sole control over modifications to the veterans' registry and made changes without proper approval. In addition, the agency has no internal policy for maintaining the veterans' registry.

Recommendation(s):

1. Fort Defiance Agency staff should revisit the veterans' registry and populate all fields to complete the registry.
2. The Fort Defiance Agency supervisor should review and approve all recommended changes to the veterans' registry prior to making changes.
3. Fort Defiance Agency staff should develop policies and procedures for maintaining the veterans' registry.

FINDING III

65% of Financial Assistance Requests Were Not Processed in a Timely Manner and 19% of Assistance Checks Were Not Released in a Timely Manner

Issue: 65% of financial assistance requests were not processed within three days.

- Criteria:** The Fort Defiance Agency is required to process financial assistance applications for approval/disapproval within three working days.
- Condition:** The Fort Defiance Agency does not consistently process financial assistance applications within three working days. The majority (65%) of the financial assistance requests took between 4 and 125 days to review and approve.
- Effect:** 65% of Fort Defiance Agency veterans who applied for assistance were delayed in getting their applications approved.
- Cause:** The agency staff keeps incomplete applications on file until missing documents are submitted by the veterans. No system is in place to track when veterans submit the missing documents.
- Recommendation(s):**
1. Fort Defiance Agency staff should review and approve or disapprove financial assistance requests within three days.
 2. Fort Defiance Agency staff should establish a tracking system for the submission of documents.

Issue: 19% of financial assistance checks were not released to veterans in a timely manner.

- Criteria:** Policies require for financial assistance checks to be delivered or mailed to veterans once the Office of the Controller processes the checks.
- Condition:** Fort Defiance Agency staff does not timely deliver or mail checks to veterans once the checks are processed. It took between 5 and 19 days to deliver the checks to the veterans from the time the checks were processed to the time the veterans signed out the checks.
- Effect:** 19% of Fort Defiance Agency veterans who were approved for assistance were delayed in receiving their financial assistance checks.
- Cause:** Fort Defiance Agency staff keeps checks on file at the agency office and waits for the veterans to pick up their checks.
- Recommendation(s):**
1. Fort Defiance Agency staff should deliver or mail checks to veterans once the checks are processed.
 2. For veterans who make prior arrangements to pick up their checks at the Fort Defiance Agency Office, agency staff should mail any checks remaining in the office after the 5th day.

FINDING IV

Traditional Healing Ceremony Fees of \$14,630 Were Not Reimbursed

Issue: The agency office did not claim \$14,630 in traditional healing ceremony reimbursements.

Criteria: The agency office is required to submit all claims for reimbursements of traditional healing ceremony fees to Carl T. Hayden Veterans Affairs Medical Center to receive further traditional healing ceremony funds for veterans.

Condition: Fort Defiance Agency did not submit all claims for traditional healing ceremony reimbursement to Carl T. Hayden Veterans Affairs Medical Center. The following table summarizes the unclaimed reimbursements.

Description	No. of Claims	Amount
Traditional healing ceremony disbursements	44	\$19,680
Reimbursements	11	\$ 5,050
Unclaimed	33	\$14,630

Effect: Traditional healing ceremony assistance of \$14,630 was deemed lost resources that otherwise should have been available for further assistance to veterans.

Cause: The agency staff has difficulty obtaining from veterans the required form that certifies completion of the traditional healing ceremony. The agency office has not developed alternative procedures to obtain the forms.

Recommendation(s):

1. Fort Defiance Agency staff should submit all required documentation to the Carl T. Hayden Veterans Affairs Medical Center for reimbursement of fees paid on behalf of Navajo veterans.
2. Fort Defiance Agency staff should develop procedures for getting the veterans to return applicable forms with the traditional practitioner signatures that certify completion of the traditional healing ceremony.

CONCLUSION

Fort Defiance Agency awarded financial assistance of \$18,045 to ineligible recipients. In addition, the veterans' registry is missing data to verify that veterans that request for assistance are actually enrolled with a chapter within the Fort Defiance Agency. Furthermore, financial assistance applications were not processed timely, taking between 4 and 125 days to approve the applications of 65% of agency veterans. Also, it took between 5 and 19 days to release the financial assistance checks to 19% of agency veterans who were approved to receive assistance. Lastly, traditional healing ceremony fees of \$14,630 were not reimbursed to the Navajo Nation and deemed lost resources that otherwise should have been available for further assistance.

CLIENT RESPONSE



THE NAVAJO NATION

DEPARTMENT OF NAVAJO VETERANS AFFAIRS


P.O. BOX 430 • WINDOWROCK, ARIZONA 86515 • (928)871-6413

BEN SHELLY
PRESIDENT

REX LEE JIM
VICE PRESIDENT

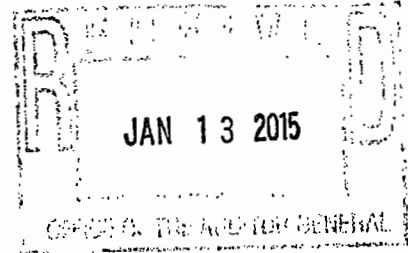
MEMORANDUM

TO : Karen Briscoe, Senior Auditor
Office of the Auditor General
Nation Nation

FROM : 
Edsel Pate, Department Manager II
Central Administration
Department of Navajo Veterans Affairs

DATE : January 13, 2015

SUBJECT : **SPECIAL REVIEW (AUDIT); DEPARTMENT OF NAVAJO VETERANS AFFAIRS – FORT DEFIANCE AGENCY**



Please accept this Memorandum as an acknowledgment of the attached Memorandum dated December 17, 2014 subject "A Special Review of the Department of Navajo Veterans Affairs-Ft. Defiance Agency", from the Office of the Auditor General.

Note we are in receipt of a final draft of the Special Review (Audit) for the Department of Navajo Veterans Affairs – Fort Defiance Agency. Pursuant to Title 12 N.N.C. Section 7(A), we agree to all findings of the Special Review (Audit) and we will begin the process of a Corrective Action Plan with thorough consideration to recommendations made by the Office of the Auditor General, within thirty (30) days.

Also, we understand a copy of our response will be published as part of the audit report to be issued to the Budget and Finance Committee (12 NNC Section 7B) however, since the draft report is still subject to additional changes resulting from any comments offered by our department, the report and its contents are held confidential till at the release of final report.

Your assistance in this matter is greatly appreciated. If you should have any questions please contact me at extension 6958.

Thank You.

cc: file/chrono
Kendall Long, ASO – Ft. Defiance Agency



THE NAVAJO NATION

DEPARTMENT OF NAVAJO VETERANS AFFAIRS

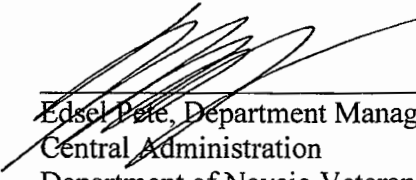
P.O. BOX 430 • WINDOWROCK, ARIZONA 86515 • (928)871-6413

BEN SHELLY
PRESIDENT

REX LEE JIM
VICE PRESIDENT

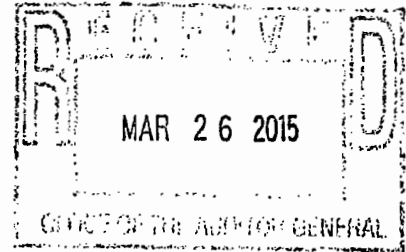
MEMORANDUM

TO : Elizabeth Begay, CIA, CFE
Auditor General
OFFICE OF THE AUDITOR GENERAL

FROM : 
Edsel Pate, Department Manager II
Central Administration
Department of Navajo Veterans Affairs

DATE : March 25, 2015

SUBJECT : **SPECIAL REVIEW (AUDIT); DEPARTMENT OF NAVAJO VETERANS AFFAIRS – FORT DEFIANCE AGENCY**



Pursuant to the Auditor General's Plan of Operation provided under Title 12 N.N.C. Chapter 1, Section 7(C), within 30 days after the release of the audit reports, audited programs and chapters are required to submit to the Office of the Auditor General's a corrective action plan addressing how the audit recommendations will be implemented.

Accordingly, the Department of Navajo Veterans Affairs (DNVA) is submitting (attached) a revised corrective action plan where the Office of the Auditor General's recommended changes to the initial corrective action plan and a deadline was extended.

The Corrective Action Plan includes 1) the corrective action(s) to be taken, 2) the title(s) of the individual(s) responsible for performing and supervising the corrective action(s), 3) how the action will be implemented, and 4) the anticipated completion date.

Your assistance in this matter is greatly appreciated. If you should have any questions please contact me at extension 6958.

Thank You.

cc: file/chrono
Kendall Long, ASO – Ft. Defiance Agency
Lorenzo Curley, Division Director-DHR

THE NAVAJO NATION

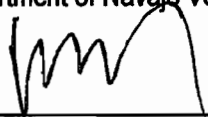


BEN SHELLY PRESIDENT
REX LEE JIM VICE PRESIDENT

MEMORANDUM

DNVA-FD-15-008

TO: Edsel Pete, Department Manager II
Department of Navajo Veterans Affairs

FROM: 
Kendall Long, Administrative Service Officer
Fort Defiance Agency
Department of Navajo Veterans Affairs

DATE: March 24, 2015

**SUBJECT: AMENDED CORRECTIVE ACTION REPORT FOR THE SPECIAL REVIEW (AUDIT);
DEPARTMENT OF NAVAJO VETERANS AFFAIRS – FORT DEFIANCE AGENCY**

Per our conversation, attached is the amended Department of Navajo Veterans Affairs – Fort Defiance Agency's Corrective Action Report for the Officer of the Auditor General's Report No. 15-09, Special Review. Fort Defiance Agency has begun implementing and will be fully in compliance with the corrective action report within the timelines.

If you have any questions or need additional information, I can be reached at the DNVA – Fort Defiance Agency Office in Fort Defiance, AZ or at (928) 729 – 4010.

cc. Program Files

**DEPARTMENT OF NAVAJO VETERANS AFFAIRS
FORT DEFIANCE AGENCY
Corrective Action Plan
Report No. 15-09 Special Review**

Finding/Sub-Finding	Corrective Action	Person Responsible	Timeline
<p>Finding I: Ineligible Recipients Received Approximately \$18,000 in Financial Assistance Issue: Financial assistance was approved despite missing supporting documentation.</p>	<ol style="list-style-type: none"> 1. Veteran Service Officer (VSO) will direct the Administrative Service Officer (ASO) to use the established Check/Off list to verify that all required documents are submitted with the financial assistance application in accordance to the financial assistance policies and procedures. 2. The ASO will sign the Check/Off list after verification that all required documents are submitted prior to submitting the financial assistance application to the VSO. 3. If any required documents are missing, the Office Assistant (OA) will contact the Veteran and the request will not be processed further until all documents have been submitted for review. 4. The VSO will evaluate the request for eligibility prior to approval/disapproval of the request. 	<ul style="list-style-type: none"> • Veteran Service Officer • Administrative Service Officer • Office Assistant 	<p>April 2015</p>
<p>Finding II: The Veterans' Registry Cannot Be Relied Upon For Verification of Chapter Enrollment Issue: The veterans' registry is missing data to verify that veterans that request for assistance are actually enrolled with a chapter within the Fort Defiance Agency.</p>	<ol style="list-style-type: none"> 1. The VSO will direct the OA to revisit the veteran's registry to populate all fields and eliminate all blank fields. 2. The VSO will create a standard form to be used by the OA for changes/additions to the veteran's registry. 3. The VSO will approve any changes/additions of the standard form prior to submittal to Department of Information Technology. 	<ul style="list-style-type: none"> • Veterans Service Office • Administrative Service Officer • Office Assistant 	<p>April 2015</p>

**DEPARTMENT OF NAVAJO VETERANS AFFAIRS
FORT DEFIANCE AGENCY
Corrective Action Plan
Report No. 15-09 Special Review**

Finding III: 65% of Financial Assistance Request Were Not Processed in a Timely Manner and 19% of Assistance Checks Were Not Released in a Timely Manner		
<p>Issue: 65% of financial assistance request were not process within three days.</p>	<p>1. The VSO will review and approve/disapprove all financial assistance requests within three (3) business days of receiving all financial assistance documents. 2. The VSO will direct the ASO to create a tracking system for the submission of financial assistance documents and to monitor the current in-house policy of approving all Financial Assistance Requests within 3 business days.</p>	<p>• Veterans Service Officer • Administrative Service Officer</p> <p align="right">April 2015</p>
<p>Issue: 19% of financial assistance request checks were not released to veterans in a timely manner.</p>	<p>1. Upon receiving checks, the VSO will direct the OA to contact the Veterans receiving checks within 1 business days by telephone. 2. If the Veteran does not pick up their check, then the VSO will direct the OA to mail the check after the 5th business days via certified mail.</p>	<p>• Veterans Service Officer • Administrative Service Officer • Office Assistant</p> <p align="right">April 2015</p>
Finding IV: Traditional Healing Ceremony Fees of \$14,630 Were Not Reimbursed		
<p>Issue: The agency office did not claim \$14,630 in traditional healing ceremony reimbursement.</p>	<p>1. The VSO will contact the Veteran (patient) every five (5) business days until the Authorization for Services Form is returned, to ensure that the complete reimbursement packet is submitted to Veterans Medical Center (VAMC) within the required time (90 days).</p>	<p>• Veterans Service Officer</p> <p align="right">April 2015</p>



M-E-M-O-R-A-N-D-U-M



TO : Levon Henry, Chief Legal Counsel
OFFICE OF LEGISLATIVE COUNSEL

FROM : *for Elizabeth Begay*
Elizabeth Begay, CIA, CFE
Auditor General
OFFICE OF THE AUDITOR GENERAL

DATE : March 27, 2015

SUBJECT : Request for Legislation - A Special Review of the Department of Navajo Veterans Affairs Fort Defiance Agency

We request your office to prepare the legislation "An Action relating to Health, Education and Human Services and Finance; accepting the Special Review of the Department of Navajo Veterans Affairs Fort Defiance Agency submitted by the Office of the Auditor General and approving the corrective action plan submitted by Department of Navajo Veterans Affairs." The legislation sponsor will be Council Delegate Jonathan Hale.

Attached as Exhibit "A" is Audit Report No. 15-09, A Special Review of the Department of Navajo Veterans Affairs Fort Defiance Agency, and Exhibit "B" is the Corrective Action Plan submitted by Department of Navajo Veterans Affairs.

If you have any questions, please contact our office at extension 6303. Thank you.

Attachment

xc: Jonathan Hale, Sponsor
HEALTH, EDUCATION AND HUMAN SERVICES COMMITTEE
Chrono