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March 8, 2024

The Honorable Kenneth Weyler, Chairman
Fiscal Committee of the General Court
State House
Concord, New Hampshire 03301

Honorable Members,

In accordance with Executive Order 2014-03, as amended by 2016-8, I am submitting the required semi-annual report detailing the Bureau of Vocational Rehabilitation's progress addressing the forty-six observations made in the audit titled *State of New Hampshire Bureau of Vocational Rehabilitation Performance Audit February 2021*.

Sincerely,

A handwritten signature in black ink, appearing to read "R. Sala", with a long horizontal stroke extending to the right.

Richard K. Sala
Director, Bureau of Vocational Rehabilitation

Performance Audit Recommendations Status- March

Agency Name	Department of Education
Audit Name	Bureau of Vocational Rehabilitation, Performance Audit Report
Audit Period	State Fiscal Years 2017 through 2019
Status Report Date	3/8/24

Summary

The Bureau of Vocational Rehabilitation completed the LBA performance audit in February 2021. Actions on all observations have been taken, and most observations have been fully resolved.

Number 1	Observation Title: Observation 1 Improve VRNH Internal Control Structure	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend that VRNH management strengthen its internal control system by:					
	creating and maintaining a strategic plan with measurable goals, objectives, targets, and timelines for completion;				x	
	assessing current and future workforce needs, identifying staffing gaps, and establishing a plan to ensure future staffing needs are met;				x	
	developing and implementing a performance measurement system with measures tied to the strategic plan, establishing agency-wide targets and quantifiable outcomes, measuring performance, and comparing against targets;				x	
	assigning accountability for the implementation and performance of the strategic plan;				x	
	establishing, documenting, and implementing formal risk management policies and processes tied to the strategic plan and objectives				x	
	conducting periodic risk assessments to identify, analyze, and respond to program risks, and establish risk tolerances;				x	
	reviewing existing controls to ensure they are sufficiently designed, operating as intended, not bypassed, and regularly monitored;				x	
	ensuring managers understand and demonstrate the importance of adequate controls through their own adherence, establishing procedures to follow up on identified deficiencies, and timely addressing deviations;			x		Pending executive leadership training. Completion Date estimated: March 8, 2024.
	ensuring information used for making management decisions is reliable, accurate, and timely; and				x	
	establishing and implementing policies to continuously monitor and evaluate the effectiveness of the internal control structure, incorporating procedures for resolving results of audits and other assessments, and clearly assigning responsibility for timely resolution.				x	

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Number 2	Observation Title: Observation 2 Further Develop the Maturity of Fiscal Processes	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend DOE management continue its efforts to mature its VRNH fiscal management processes beyond the reactive status by ensuring:					
	the selected VRNH grant planning, budgeting, and monitoring process is comprehensively documented and repeatable for current and future personnel involved in the process;				x	
	those responsible for managing and overseeing the VR grant have clearly defined and documented roles;				x	
	the fiscal management processes include metrics to evaluate and monitor the financial health and effectiveness of the program established in policy and procedures; and			x		In the process of documenting. Completion Date estimated: December 2024.
	a documented formal assessment process takes place to incorporate feedback and new information into the budget development and monitoring processes and the information is used to improve procedures and policy, if needed.				x	

Number 3	Observation Title: Observation 3 Improve Supervisory Review Over the Eligibility Process	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management improve eligibility signature authority and supervisory review and approval processes by:					
	tracking who has signature authority and when authority is rescinded or restored;				x	
	formally assigning appropriate signature authority and supervisory review responsibility to counselors, supervisors, and managers;				x	
	developing, implementing, and refining written requirements for supervisory review, including guidance on what should be considered when reviewing counselors' eligibility recommendations and disability priority assignments;				x	
	ensuring eligibility signature authority and supervisory review processes are clearly communicated to staff;				x	
	developing training materials on eligibility signature authority and supervisory review processes and incorporating into training sessions;				x	
	identifying data and information necessary for monitoring compliance with eligibility signature authority and supervisory review requirements;				x	
	developing, implementing, and refining processes to routinely collect, monitor, and analyze compliance data and information; and				x	
	routinely assessing staff compliance with signature authority and supervisory review requirements, analyzing information to identify trends and potential issues, and timely remediating deficiencies identified.				x	

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Number 4	Observation Title: Observation 4 Address Backdated Eligibility Determination Dates	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend that VRNH seek and obtain guidance from the Rehabilitation Services Administration to assess whether backdating official eligibility determination dates is permissible and, if so, under what circumstances. If there are circumstances under which backdating is permissible, then the Commissioner and VRNH management must properly control the use of backdating and ensure compliance with federal requirements and applicable State laws on records management by:				x	
	developing, implementing, and refining written requirements on recording official eligibility determination dates;				x	
	revising, implementing, and refining written criteria for situations when backdating eligibility determination dates may be appropriate;				x	
	developing, implementing, and refining written processes for staff to utilize and request backdating of eligibility determination dates, including establishing clear timeframes for when backdating may be requested, by whom, and what information is needed to request backdating, including a process for requesting backdating outside of established timeframes; and				x	
	developing, implementing, and refining processes to assess the validity and accuracy of official eligibility determination dates and to address inaccurate date in a timely and formal manner.				x	

Number 5	Observation Title: Observation 5 Ensure Eligibility Determinations Are Made As Soon As Possible	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management better ensure eligibility determinations are made as soon as possible by:					
	developing, implementing, and refining written guidance on internal performance targets;				x	
	developing, implementing, and refining written guidance on obtaining necessary documentation, including medical records, in a timely manner;				x	
	developing, implementing, and refining written guidance on counselor and support staff roles during the eligibility process; and				x	
	identifying data and information necessary for monitoring compliance with internal targets and developing, implementing, and refining processes to routinely collect, monitor, and analyze compliance data and information.				x	

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Number 6	Observation Title: Observation 6 Improve Data Accuracy and Compliance with Federal 60-Day Time Limit	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management ensure compliance with the federal time limit for making eligibility determinations by:					
	developing, implementing, and refining written requirements for timelines on supervisory review and approval of eligibility determinations;				x	
	routinely measuring staff compliance with federal and program requirements on meeting time limits and analyze information to identify trends and potential issues with compliance; and				x	
	remediating deficiencies among individual counselors, regional offices, or agency- wide, as needed.				x	

Number 7	Observation Title: Observation 7 Ensure Eligibility Determination Extensions Are Valid	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management ensure backdating of official eligibility determination extensions aligns with its assessment of whether backdating is generally permissible, as recommended in Observation No. 4.					
	We also recommend VRNH management seek and obtain guidance from the Rehabilitation Services Administration to determine whether multiple extensions may be completed for each “exceptional and unforeseen circumstances” exemption, and if so, whether subsequent extensions are valid if made after a prior extension had expired. If multiple extensions are permissible, VRNH management should properly control the use of multiple extensions and ensure compliance with federal requirements by developing, implementing, and refining written guidance on the use of multiple extensions. Guidance should include how multiple extensions should be documented in the hardcopy and electronic case files and how it should be monitored by the counselor, RL, and central office management to ensure information is accurate, complete, and in compliance with all requirements.				x	
	We also recommend VRNH management improve compliance with federal and internal extension requirements by:					
	developing, implementing, and refining written guidance on internal performance targets;				x	
	developing, implementing, and refining written guidance on obtaining necessary documentation, including applicant signatures, in a timely manner;				x	
	ensuring administrative rules, policies, and procedures clearly and comprehensively describe the extension process;				x	
	refining training materials to fully align with federal and internal requirements and incorporating into training sessions;				x	
	identifying data and information necessary for monitoring extension requirements and timeliness of extensions and eligibility determinations made under extensions, and developing, implementing, and refining processes to routinely collect, verify, monitor, and analyze compliance data and information;			x		Quality assurance plan monitoring, performance metrics, and performance expectations. Completion Date estimated: December 2024.
	routinely measuring staff compliance and analyzing information to identify trends and potential issues with compliance; and			x		Quality assurance plan monitoring. Completion Date estimated: December 2024.
	remediating deficiencies, by addressing noncompliance in a timely, formal, and equitable manner and refining performance expectations and processes as needed.			x		Quality assurance plan monitoring. Completion Date estimated: December 2024.

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Number 8	Observation Title: Observation 8 Ensure the Use of Exemptions For “Exceptional and Unforeseen Circumstances” Is Consistent with Federal Regulations	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management ensure exemptions are consistent with federal regulations by:					
	defining “exceptional and unforeseen circumstances” beyond the control of VRNH in administrative rules and providing adequate guidance through policy and procedure on when this exemption may be appropriate;				x	
	fully aligning training materials with federal and internal requirements on the use of exemptions and incorporating requirements into training sessions;				x	
	identifying data and information necessary for monitoring frequency and appropriateness of exemptions, as well as developing, implementing, and continually improving processes to routinely collect, monitor, and analyze compliance data and information;				x	
	routinely measuring staff compliance and analyzing information to identify trends and potential issues with compliance; and			x		Quality assurance plan monitoring. Completion Date estimated: December 2024.
	remediating deficiencies, by addressing noncompliance in a timely, formal, and consistent manner and refining processes as needed.			x		Quality assurance plan monitoring. Completion Date estimated: December 2024.

Number 9	Observation Title: Observation 9 Improve Consistency of Disability Priority Assignments	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management develop a more robust process for ensuring disability priority assignments are compliant and consistent by:					
	assessing the effectiveness of the current process of requiring RLs review disability priority assignments completed by their own staff;				x	
	determining how to incorporate routine review or audits of cases by other regional leaders or managers in a timeframe that would allow modifications to the disability priority assignment, if needed; and addressing noncompliance in a timely, formal, and consistent manner.				x	
	We also recommend VRNH improve its monitoring of disability priority assignments by:					
	identifying data and information necessary for monitoring compliance with disability priority assignment requirements and developing, implementing, and refining processes to routinely collect, monitor, and analyze compliance data and information;				x	
	routinely assessing staff compliance, analyzing information to identify trends and potential issues with compliance, and remediating deficiencies with management controls as identified; and				x	
	developing training to address areas of noncompliance.				x	

Number 10	Observation Title: Observation 10 Improve Guidance on Eligibility Documentation and Requirements	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management ensure guidance on eligibility requirements, disability priority criteria, and related documentation are accurate and comprehensive. When reviewing guidance for completeness and accuracy, VRNH management should ensure administrative rules, policy, procedure, and training materials accurately and clearly reflect federal law and regulations and provide guidance and definitions externally consistent with federal requirements and internally consistent with one another.					
					x	

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Number 11	Observation Title: Observation 11 Ensure Documentation Fully Supports Eligible Determinations	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management develop a process to ensure adequate documentation of eligibility determinations are contained in the files. As part of the process, VRNH should:					
	identify data and information necessary for monitoring compliance with federal and VRNH eligibility documentation requirements and develop, implement, and refine processes to routinely collect, monitor, and analyze compliance data and information;				x	
	routinely measure staff compliance with requirements and assessing information to identify trends and potential issues with compliance; and				x	
	remediate deficiencies, by addressing noncompliance in a timely, formal, and consistent manner and refine processes as needed.				x	

Number 12	Observation Title: Observation 12 Ensure Case Records Contain Documentation Required for Ineligible Determinations	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management ensure case records contained documentation required to support ineligible determinations by:					
	identifying data and information necessary for monitoring ineligible determinations and associated documentation requirements;				x	
	developing, implementing, and refining processes to routinely collect, verify, and monitor compliance data and information;				x	
	routinely assessing staff compliance and analyzing information to identify trends and potential issues with compliance;				x	
	remediating deficiencies, by addressing noncompliance in a timely, formal, and consistent manner and refining processes as needed; and				x	
	refining training materials to fully align with federal and program requirements and incorporating into training sessions.				x	

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Number 13	Observation Title: Observation 13 Ensure Use of Trial Work Experiences Is Consistent with Federal Requirements	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH obtain guidance from the federal Rehabilitation Services Administration to determine how to ensure compliance with federal requirements to conduct trial work experience when VRNH is unable to find employers willing to provide them.				x	
	We also recommend VRNH management improve compliance with trial work experience requirements by:					
	ensuring administrative rules incorporate trial work experience processes and all trial work requirements binding on customers, vendors, and employers;			x		Administrative Rules to be amended within one year. Completion Date estimated: December 2024.
	ensuring administrative rules and guidance in policy, procedures, and training materials is comprehensive and aligns with federal requirements, including improving guidance on when to use trial work experiences;				x	
	fully aligning training materials with federal and State program requirements on the use of trial work experiences and incorporating requirements into training sessions; and				x	
	developing policies and procedures to ensure cases that will be closed as ineligible due to disability severity contain all required documentation of a trial work experience prior to closure.				x	
	We also recommend VRNH management improve its monitoring of trial work experiences, including federal and program requirements, by:					
	identifying data and information necessary for monitoring use of trial work experiences;				x	
	developing, implementing, and continually improving processes to routinely collect, monitor, and analyze compliance data and information;				x	
	routinely measuring staff compliance and analyzing information to identify trends and potential issues with compliance; and				x	
	remediating deficiencies, by addressing noncompliance in a timely, formal, and consistent manner and refining processes as needed.				x	
	Finally, we recommend VRNH consider whether trial work experience could be expanded to other customers to assess VR service needs, as permitted by federal regulations.				x	

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Number 14	Observation Title: Observation 14 Improve Supervisory Review Over the IPE Development Process	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management improve the IPE supervisory review and approval processes by:					
	tracking which counselors have signature authority and when signature authority is rescinded or restored;				x	
	assigning appropriate signature authority and supervisory review responsibility to counselors, supervisors, and managers;				x	
	developing a process to monitor whether those without signature authority are approving IPEs;				x	
	developing, implementing, and refining written requirements for supervisory review of IPEs and amendments;				x	
	developing procedures to ensure counselors timely and accurately address issues identified during supervisory reviews; and				x	
	routinely assessing effectiveness of VRNH controls with signature authority and supervisory review requirements, analyzing information to identify trends and potential issues, and remediating deficiencies identified.				x	

Number 15	Observation Title: Observation 15 Expand the Use of Supervisory Review for Certain Cases	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management improve oversight by establishing:					
	a process to compare actual costs against IPE estimates;				x	
	margins for which actual costs may reasonably deviate from IPE estimates and a process to identify and review cases that fall outside of these limits;				x	
	thresholds for when lengthy cases should be automatically flagged for review by a supervisor or other VRNH management and a process to identify and review cases reaching these thresholds;				x	
	a process to identify cases which have had little activity or gaps in communication between the counselor and the customer; and				x	
	a process to ensure issues identified are addressed and rectified timely.				x	
	VRNH should also consider the level of review that should be conducted for these cases, what reviewers should consider, when a review should be triggered, how it should be documented, and whether reviews should be conducted by supervisors or staff other than the person responsible for the daily case processing.				x	

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Number 16	Observation Title: Observation 16 Ensure Internal Controls Over Supervisory Review Thresholds Are Operating as Designed	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management assess its current practices to ensure reasonable cost estimates are captured for each case and ensure all cases meeting cost estimate thresholds are flagged for required review. As part of this assessment, VRNH management should:					
	determine whether the case management system can accurately calculate and track cumulative cost estimates for each case when multiple IPEs are developed;				x	
	ensure the case management system appropriately flags for review all cases with cumulative estimated costs meeting the thresholds;				x	
	ensure all services intended to be provided by a vendor have reasonable cost estimates, develop a method to identify vendor-provided services that have been put into an IPE with an estimated cost of \$0, and ensure these cost estimates are corrected prior to an IPE being approved;				x	
	develop guidance on how new IPEs should be handled, including when it is appropriate for cost estimates from previous IPEs to be included in current IPEs; and				x	
	ensure services already paid for under previous IPEs are retained as part of the cumulative cost estimate for the case.				x	

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Number 17	Observation Title: Observation 17 Improve Timeliness of IPE Development and Address Compromised Data	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management ensure compliance with the federal time limit for developing IPEs and ensure IPEs are developed as soon as possible by:					
	seeking and obtaining guidance from the Rehabilitation Services Administration on how to comply with the federal 90-day time limit to develop an IPE when customers are placed on a waitlist;				x	
	developing, implementing, and refining written requirements for timelines on supervisory review and approval and guidance on timeliness performance targets;				x	
	routinely measuring staff compliance with federal and program requirements on meeting time limits and analyzing information to identify trends and potential issues with compliance;				x	
	remediating deficiencies among individual counselors, regional offices, or agency- wide, as needed;				x	
	identifying data and information necessary for monitoring compliance with timeliness targets; and				x	
	developing, implementing, and refining processes to routinely collect, monitor, and analyze compliance data and information.				x	
	We recommend VRNH seek and obtain guidance from the Rehabilitation Services Administration to determine whether backdating effective IPE dates is permissible, and if so, under what circumstances. If there are circumstances under which backdating is permissible, then the Commissioner and VRNH management must properly control the use of backdating and ensure compliance with federal requirements and applicable State laws on records management by:				x	
	revising, implementing, and refining written criteria for situations when backdating IPE dates may be appropriate;				x	
	developing, implementing, and refining written requirements on recording effective IPE dates to reflect federal requirements and guidance that an IPE not be "effective" until both a qualified counselor and the customer have signed and dated the IPE;				x	
	developing, implementing, and refining written processes for staff to utilize and request backdating of IPE dates, including establishing clear timeframes for when backdating may be requested, by whom, what information is needed to request backdating, and a process for requesting backdating outside of established timeframes; and				x	
	developing, implementing, and refining processes to assess the validity and accuracy of effective IPE dates and to address inaccurate date in a timely and formal manner.				x	

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Number 18	Observation Title: Observation 18 Ensure Compliant Use of IPE Extensions	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management improve compliance with federal and program extension requirements by:					
	developing, implementing, and refining written guidance on obtaining necessary documentation, including applicant signatures, in a timely manner;				x	
	ensuring administrative rules, policies, and procedures clearly and comprehensively describe the extension process including referring customers to the CAP at the appropriate time; and				x	
	refining training materials to fully align with federal and program requirements and incorporating them into training sessions.				x	
	We recommend VRNH management seek and obtain guidance from the federal Rehabilitation Services Administration to determine whether multiple extensions may be completed for each IPE exemption. If multiple extensions are permissible, VRNH management should properly control the use of multiple extensions and ensure compliance with federal requirements by developing, implementing, and refining written guidance on the use of multiple extensions.				x	
	We also recommend VRNH management improve its monitoring efforts by:					
	identifying data and information necessary for monitoring extension requirements and timeliness of extensions and IPEs made under extensions, and developing, implementing, and refining processes to routinely collect, verify, monitor, and analyze compliance data and information;				x	
	routinely measuring staff compliance and analyzing information to identify trends and potential issues with compliance; and				x	
	remediating deficiencies, by addressing noncompliance in a timely, formal, and equitable manner and refining performance expectations and processes as needed.				x	
	We further recommend VRNH management ensure backdating of IPE extensions aligns with its determination of whether backdating is generally appropriate, as recommended in Observations No. 4 and No. 17.				x	

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Number 19	Observation Title: Observation 19 Ensure IPEs and Amendments Are Signed By The Customer And Signed Timely	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management continue its efforts to explore an electronic signature process. These efforts should include:					
	consulting the Rehabilitation Services Administration to verify any new technology is compliant with federal laws and regulations; and				x	
	analyzing the workflow of an electronic signature process to identify gaps in policies, procedures, and training which could result in an IPE being enacted without a customer signature.				x	
	We also recommend VRNH management ensure current IPE development processes are compliant with federal laws and regulations by developing policies, procedures, and training materials that include:					
	a process to ensure that only IPEs that are signed and dated by the customer are finalized and become effective in the case management system;				x	
	ensuring services are only authorized for cases with an effective IPE or amendment;				x	
	methods authorized by management to obtain a customer’s signature, and procedures associated with each method;				x	
	a description of when it is appropriate for VRNH staff to write on the customer’s signature and date section of the IPE form or a prohibition of such activity; and				x	
	a description of what is considered a valid signature and a process for providing accommodations when appropriate.				x	

Number 20	Observation Title: Observation 20 Clarify When An IPE, Amendment, Or Internal Correction Is Appropriate	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management develop and clarify policy, consistent with federal requirements, for when a new IPE, amendment, or internal correction is appropriate. In determining the appropriate method to use, management should ensure estimated costs for services added to the IPE are included in the total estimated cost of that case:					
	When developing policy for counselors, VRNH management should include:					
	clear guidance on when counselors should use each type of correction to address substantive changes to employment goal, services to be provided, or the providers of the services;				x	
	procedures to ensure vendors are updated through amendments prior to customer’s receiving services and internal corrections are limited to technical changes which do not conflict with federal requirements; and				x	
	monitoring procedures to verify internal controls prompting supervisory review are operating effectively.			x		Quality assurance plan monitoring. Completion Date estimated: December 2024.
	After developing and clarifying policy, VRNH management should update training materials by incorporating related changes and conduct trainings for timely implementation.				x	

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Number 21	Observation Title: Observation 21 Ensure Employment Goals Are Appropriately Supported	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management ensure customers' IPE goals are consistent with the customer's unique strengths, resources, priorities, concerns, abilities, capabilities, interests, and informed choice by:					
	ensuring counselors clearly document the rationale for employment goals and retain copies of additional assessments in the case record;			x		VR 101 training on comprehensive assessment (CA) occurring July 2023 through June 2024. Quality assurance plan monitoring. Completion Date estimated: June 2024.
	ensuring counselors are aware of, and properly utilize, available procedures such as including additional criteria on IPEs and periodically providing information on fair hearing and mediation to more effectively and timely address dissatisfaction or disagreements related to employment goals; and				x	
	establish a process to periodically review counselors' compliance with requirements.			x		Quality assurance plan monitoring. Quality assurance plan monitoring. Completion Date estimated: December 2024.
	In establishing a review process, VRNH management should require RLs to periodically verify employment goals appropriately align with federal criteria by reviewing required assessments when approving or reviewing IPEs.				x	
	We also recommend VRNH management improve accuracy of customer records by developing a review process to ensure IPE goals accurately reflect the intended employment goal or are changed when necessary.			x		VR 101 training; Quality assurance plan monitoring. Completion Date estimated: June 2024.

Number 22	Observation Title: Observation 22: Ensure Services Provided Contribute to Achievement of The Employment Goal	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management:					
	clarify whether goods and services not directly related to the employment goal are allowable under federal guidance, and if allowable, provide guidance to ensure counselors document explanations for why these purchases are necessary to achieve the employment goal;				x	
	clarify when maintenance payments are appropriate and develop procedures to determine whether costs are in excess of the customer's normal expenses;				x	
	incorporate supervisory review over required assessments to ensure services appropriately reflect the customer's strengths, capabilities, and cost-effectiveness of the service;				x	
	review usage of pre-IPE services and develop guidance to ensure counselors utilize existing information to the maximum extent possible and include all other necessary services on the IPE; and				x	
	improve accuracy of customer records by clarifying when to delete services which were determined to be unnecessary and were not provided to obtain the employment goal.			x		Training guidance to be developed. Completion Date estimated: December 2024.

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Number 23	Observation Title: Observation 23 Document Comparable Benefits	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management:					
	develop guidance for documenting whether comparable services and benefits were available;				x	
	include all VR services necessary to achieve the employment outcome on the IPE and corresponding costs, regardless of the program providing the service or payment;			x		Will require an amendment to our case management system, will be melded into new contract. Completion Date estimated: August 2024.
	ensure all IPEs exceeding threshold amounts receive supervisory review, regardless of payment source; and			x		Will require an amendment to our case management system, will be melded into new contract. Completion Date estimated: August 2024.
	ensure comparable benefit cost data reported to all external entities is valid and accurate.				x	

Number 24	Observation Title: Observation 24 Formalize and Document Vehicle Modification Process	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management improve its vehicle modification process by:					
	reviewing its current policies, guidance documents, and practices to clarify areas that appear to conflict and incorporate activities which may be missing from the process;				x	
	adopting comprehensive policies including outlining forms it requires counselors to complete, other documentation requirements, and other criteria necessary when approving a vehicle modification; and				x	
	documenting and retaining all forms, reports, records, and approvals used in the vehicle modification process in the customer's file to ensure procedures have been followed as well as to ensure thorough, accurate, consistent, and well-informed decision-making.				x	
	We also recommend VRNH management determine if any administrative rules are needed for vehicle modifications, especially for requirements it imposes that are binding on those outside of VRNH employees.				x	

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Number 25	Observation Title: Observation 25 Improve Monitoring Efforts and Strengthen Policies for College Training Cases	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management improve its monitoring of college cases and ensure requirements are applied consistently by:					
	developing a standard process for regional offices to track and monitor that all required documentation, including the FATF and transcripts, are received before providing funding for subsequent semesters;			x		Develop process, procedure & training. Completion Date estimated: December 2024.
	developing a process to periodically review customers enrolled in college part-time, ensure medical documentation justifying part-time enrollment status is included in the file, ensure continued part-time enrollment is justified, and update enrollment status as needed;			x		Quality assurance plan monitoring. Completion Date estimated: December 2024.
	clarifying policies to ensure those addressing minimum grade point average and academic probation are aligned and do not provide conflicting guidance;			x		Policy to be refined. Completion Date estimated: December 2024.
	tracking courses funded by VRNH for each customer to ensure funding is not provided for customers to retake a failed class;			x		Quality assurance monitoring and training. Completion Date estimated: December 2024.
	establishing a formal process for obtaining waivers for deviations from policies, including providing proper justification, ensure all required documentation is present, and approvals to deviate from policies are documented; and				x	
	ensuring staff counseling and monitoring college cases are trained on policies affecting customers attending college.				x	
	We also recommend VRNH management address potential gaps in overseeing college cases by developing policies:					
	on justification, criteria, and documentation needed to approve funding for graduate studies;				x	
	to document and ensure that degrees funded by VRNH are clearly required for the employment goal identified in the customer's IPE;				x	
	to document labor market research was conducted for college cases prior to committing college funding; and				x	
	on considering the impact of degenerative disabilities and addressing changes in disability while enrolled in college.				x	
	VRNH management should also consider designating a coordinator to address college activities to help increase monitoring and ensure consistency.				x	

Number 26	Observation Title: Observation 26 Ensure Consistent Documentation for Computer Technology Purchases	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management develop a standardized checklist or adopt a detailed form to be completed prior to the approval of a computer technology purchase. Additionally, we recommend VRNH periodically review computer technology purchases for compliance and incorporate any areas of noncompliance into future training.					
					x	

Performance Audit Recommendations Status- March

Number 27	Observation Title: Observation 27 Improve Case Monitoring Efforts	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management ensure counselors holistically assess customer progress toward achieving an employment outcome by:					
	assessing whether allowing substitutions to the annual review is compliant with federal law, considering requiring all annual reviews occur from the date of the initial IPE;				x	
	ensuring all annual reviews are conducted timely;				x	
	developing procedures and training counselors on how to develop adequate criteria that can be used to measure a customer's progress and ensure criteria remains relevant through the entire case;				x	
	developing and formalizing procedures for counselors to effectively assess customer progress against criteria;			x		VR 101 training will reinforce this area. Completion Date estimated: June 2024.
	assessing current minimum requirements for case monitoring and documentation to remedy conflicts within VRNH procedures and other internal controls;				x	
	incorporating supervisory review processes into annual reviews to ensure procedures are implemented effectively; and				x	
	reviewing current internal controls for monitoring case progress and developing more effective controls to ensure case note documentation meet minimum expectations.				x	

Number 28	Observation Title: Observation 28 Evaluate Gaps in Authorization Control Structure	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management reassess its internal controls over issuing authorizations to ensure the objectives to both manage expenditures and provide timely service delivery are achieved in a balanced and risk-based manner. The assessment should consider whether allowing authorizations to be issued for services not on the most current IPE and allowing vendors to start services before authorizations are issued is appropriate.					
					x	

Performance Audit Recommendations Status- March

Number 29	Observation Title: Observation 29 Improve the FNA Process	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH clarify with the Rehabilitation Services Administration whether customers receiving retirement and survivor benefits from the SSA are exempt from the FNA. Once clarified, we recommend VRNH management clearly define in its administrative rules, which financial benefits programs qualify customers for an exemption from the FNA process and align the FNA form, NHRV policy, and internal training materials with these rules.				x	
	We also recommend VRNH develop a mechanism to remind counselors to complete the FNA when applicable services are added to the IPE and a system to monitor that all customers who require an FNA complete one timely.				x	
	We further recommend VRNH management ensure the FNA is consistently applied by:					
	ensuring administrative rules, the FNA form, policies, and training materials clearly outline the process for determining whether the customer is considered a dependent and, when applicable, identifying those financially responsible for the customer;				x	
	developing and documenting a methodology to determine whether customer contribution towards the cost of services should be applied at once or over an extended period, and if applicable, the monthly contribution amount customers will contribute as well as the number of payments; and				x	
	developing a method to track customer payments towards the cost of their services.				x	

Number 30	Observation Title: Observation 30 Ensure Exemptions from The FNA Are Properly Documented	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management strengthen its process for ensuring award letters or other evidence of SSI, SSDI, Temporary Assistance for Needy Families, or Aid to the Permanently and Totally Disabled eligibility are in customer files before paying for services which require the customer to demonstrate financial need. If customers cannot provide verification of SSI or SSDI, VRNH should ensure counselors verify eligibility directly with the Social Security Administration, as required by federal regulations and its own rules.				x	
	In improving its process, VRNH should:					
	develop clear and comprehensive guidance regarding the types of documentation required for <i>each</i> type of program under which customers could qualify for an exemption from the FNA;				x	
	assess the effectiveness of existing processes to verify required documentation that a customer demonstrates financial need before authorizing payment for services, and improve or develop processes as needed;				x	
	consider requiring the <i>File Review Form</i> be reviewed by personnel in a different regional office than where the case was processed;			x		Quality Assurance team assessing all protocols. Completion Date estimated: December 2024.
	continually monitor for compliance and ensure deficiencies are corrected timely; and				x	
	provide additional training if monitoring efforts reveal continued noncompliance.				x	

Performance Audit Recommendations Status- March

Number 31	Observation Title: Observation 31 Improve Vendor Management	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management improve oversight and management of CRP vendor approval and setup processes by:					
	developing policies and procedures and adopting administrative rules to ensure all requirements imposed on CRP vendors are consistently enforced, transparent and clearly defined, and tracked;		x			Preparing new RFP for vendor management. Completion Date estimated: December 2024.
	revising the service agreements to include signatures for both parties and provide clear instructions for CRP vendors with multiple employees entering into a service agreement;		x			
	modifying vendor setup procedures to be based on a completed service agreement and reassign vendor creation responsibilities to segregate incompatible duties; and		x			
	exploring options to manage the list of active vendors from the electronic case management system instead of external spreadsheets.		x			
	We recommend VRNH management asses the risk associated with allowing vendors who have not received a background check to work directly with customers and develop procedures to mitigate the risk a vendor with a questionable background is approved. In developing the process, we recommend VRNH management:					
	research commonly implemented background check procedures for CRPs,		x			
	contact CRP vendors already conducting background checks to determine their processes,		x			
	explore incorporating similar procedures to ensure consistent vetting of CRP vendors, and		x			
	establish a process to collect information on CRP vendors receiving background checks.		x			
	We also recommend VRNH management improve CRP vendor performance monitoring by:					
	complying with federal regulations and developing CRP vendor performance metrics to be disseminated to both customers and VRNH staff;		x			
	Developing procedures to require CRP vendor reports prior to payment and a process to assess the quality of the reports provided;		x			
	clearly defining the CRP vendor incentive program in policy and routinely analyzing the outcomes of vendors receiving incentive payments;		x			
	incorporating complaint and disciplinary procedures in both administrative rule and services agreements; and		x			
	Disseminating the results of any disciplinary action taken against a CRP vendor when misconduct has been confirmed after performing an investigation.		x			

Performance Audit Recommendations Status- March

Number 32	Observation Title: Observation 32 Improve Controls Over Customer Payments	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management implement the statutory requirement to recover costs from customers receiving awards or settlements related to their disabilities in administrative rules. These rules should include a process for identifying potential future awards and settlements, and a process for identifying State and federal portions of recovered costs.				x	
	In implementing the statutory requirements, VRNH management should determine whether payment plans are allowable under its existing statute. If not, VRNH should consider whether such authority should be granted, and petition the Legislature to amend its statute accordingly. If VRNH determines payment plans are allowable under its current statute, it should:					
	adopt administrative rules to describe the repayment process and required forms;				x	
	develop internal policies on when VRNH could take legal action against noncompliant customers; and				x	
	develop a tracking system to record repayment efforts.				x	
	We also recommend VRNH management improve controls over payments made directly to customers by modifying its existing procedure to limit the number of reimbursements and advance payments and require all payments include proper documentation prior to reimbursing customers.				x	

Number 33	Observation Title: Observation 33 Institute Controls Over Goods Purchased for Customers	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management improve controls over the transfer of tangible goods purchased for customers by developing policies and procedures requiring the transfer of goods is documented through customers acknowledging receipt of goods and follow-up conversations with customers are documented in case notes.				x	

Performance Audit Recommendations Status- March

Number 34	Observation Title: Observation 34 Improve Monitoring of Cases for Timely Closure	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management improve guidance on case closure timeliness by:					
	developing, implementing, and refining rules, policies, procedures, and training on reviewing caseloads to identify potentially inactive cases and on closing cases deemed inactive, including criteria for “unavailable” and “non-cooperative” customers and timelines				x	
	identifying ways to assist counselors, such as through the use of support staff to timely send the second closure notice if no contact is made after the first closure notice is sent, and developing appropriate policies and procedures; and				x	
	ensuring guidance on closures is comprehensive and consistent across rules, policies, procedures, and training;				x	
	We recommend VRNH management improve monitoring of case closure timeliness by:					
	identifying data and information necessary for monitoring inactive cases, as well as developing, implementing, and continually improving processes to routinely collect, monitor, and analyze compliance data and information;				x	
	routinely measuring staff compliance, such as through random review of a certain percentage of cases on a counselor’s caseload, and analyzing information to identify trends and potential issues with compliance; and				x	
	remediating deficiencies, by addressing noncompliance in a timely, formal, and consistent manner and refining processes as needed.				x	

Number 35	Observation Title: Observation 35 Improve Employment Verification	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management ensure counselors verify a customer’s employment and obtain documentation required by federal requirements. As part of its process, VRNH should ensure:					
	hourly wages are accurately captured and reported,				x	
	all personnel understand the criteria for what should be closed as a rehabilitation, and				x	
	written policy and procedures include how supervisors should verify this information is being collected.				x	

Performance Audit Recommendations Status- March

Number 36	Observation Title: Observation 36 Ensure Closures for Rehabilitation Are Supported by All Required Documentation	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management ensure all cases closed as rehabilitated contain all documentation required by federal regulations and its own requirements. In ensuring this, management should provide additional guidance through administrative rules, policy, procedure, and training materials on the requirements that must be met before closure.				x	Policy and procedure completed
	We also recommend management develop a process to monitor compliance by:					
	identifying data and information necessary for monitoring rehabilitated closures and associated documentation requirements;			x		Quality assurance plan monitoring. Completion Date estimated: December 2024.
	developing, implementing, and refining processes to routinely collect, verify, and monitor compliance data and information;			x		Quality assurance plan monitoring. Completion Date estimated: December 2024.
	routinely assessing staff compliance and analyzing information to identify trends and potential issues with compliance; and			x		Quality assurance plan monitoring. Completion Date estimated: December 2024.
	remediating deficiencies, by addressing noncompliance in a timely, formal, and consistent manner and refining processes as needed.			x		Quality assurance plan monitoring. Completion Date estimated: December 2024.

Number 37	Observation Title: Observation 37 Ensure Closure Reasons for Cases That Are Not Rehabilitated Are Used Accurately	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management ensure cases are appropriately closed as non- rehabilitated and contain all documentation required by federal regulations and its own requirements. In ensuring this, management should provide additional guidance on ineligible and non-rehabilitated closure by defining closure reasons in its administrative rules, policy, procedure, and training materials on the requirements that must be met before closure.				x	
	We also recommend VRNH management develop a process to monitor compliance by:					
	identifying data and information necessary for monitoring non-rehabilitated closures and associated documentation requirements;				x	
	developing, implementing, and refining processes to routinely collect, verify, and monitor compliance data and information;				x	
	routinely assessing staff compliance and analyzing information to identify trends and potential issues with compliance; and				x	
	remediating deficiencies, by addressing noncompliance in a timely, formal, and consistent manner and refining processes as needed.				x	

Performance Audit Recommendations Status- March

Number 38	Observation Title: Observation 38 Ensure Compliance with PES Requirements	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management improve compliance with PES requirements and ensure appropriate use by:					
	ensuring administrative rules incorporate post-employment processes;				x	
	ensuring guidance on post-employment in administrative rules, policy, procedures, and training materials is comprehensive, including how to determine when service needs are too complex or comprehensive for post-employment;				x	
	developing guidance to ensure cases originally closed as rehabilitated are appropriately opened to provide PES and implementing monitoring of original closures to ensure vendors have been paid prior to closure; and				x	
	developing policies and procedures to ensure cases opened for PES contain all required documentation to support the necessity of services and to support closure.				x	
	We also recommend VRNH management improve its monitoring of post-employment, including case progression and timeliness of closure, by:					
	identifying data and information necessary for monitoring post-employment, as well as developing, implementing, and continually improving processes to routinely collect, monitor, and analyze compliance data and information;				x	
	implementing controls in the case management system or developing a report to monitor when PES cases open, to ensure PES cases are opened timely after the original rehabilitation closure;				x	
	implementing controls in the electronic case management system or developing a report to monitor how long PES cases have been open, to ensure services are provided in a timely manner;				x	
	routinely measuring staff compliance, such as through inclusion of post-employment service compliance on the weekly case monitoring report or the purposeful selection of PES cases for inclusion in a routine internal audit process, and analyzing information to identify trends and potential issues with compliance; and				x	
	remediating deficiencies, by addressing noncompliance in a timely, formal, and consistent manner and refining processes as needed.				x	

Performance Audit Recommendations Status- March

Number 39	Observation Title: Observation 39 Update Administrative Rules	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management ensure it promulgates adequate rules for all:					
	activities under its authority as outlined in RSA 200-C,				x	
	any requirements it imposes on persons external to its own personnel including applicants, customers, and CRP vendors, and				x	
	forms it requires applicants, customers, and CRP vendors to use to provide information.				x	
	As part of the rulemaking process, VRNH management should conduct a comprehensive assessment of its current rules and determine whether they adequately reflect all current federal laws and regulations, as well as align with and address all its current practices.			x		New Director is an attorney. Bureau will conduct a review of the administrative rules in the next year. Completion Date estimated: December 2024.
	The Department of Education (DOE) should consider seeking legislation to move rulemaking authority for all VR services administered by VRNH from the Board of Education to the Commissioner. This would more clearly link the authority and responsibilities for operating the VR program to one entity.				x	
	Finally, VRNH should ensure it implements all requirements RSA 200-C and implement a program to provide telecommunication equipment and subsidies for personal care services and adopt corresponding administrative rules. If VRNH determines the programs are not needed, it should petition the Legislature to amend this statute.				x	

Performance Audit Recommendations Status- March

Number 40	Observation Title: Observation 40 Update Policy and Procedures	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management improve policies and procedures by:					
	formally updating the <i>Policy Manual</i> with all policies which govern the provision of rehabilitation services;				x	
	ensuring all existing policies, procedures, guidance, and practices which do not govern the provision of rehabilitation services are converted into more manageable documentation that is comprehensive, centrally located, and easily accessible for personnel;				x	
	only issuing additional guidance to personnel for clarifying policies, procedures, and practices which have already been appropriately adopted and formalized;				x	
	ensuring policies and procedures are subjected to the required public comment process and input from the State Rehabilitation Council;				x	
	transmitting all policies, procedures, guidance, and written practices provided to or used by rehabilitation personnel to the State Rehabilitation Council;				x	
	incorporating a periodic review process to ensure internal controls remain relevant;				x	
	developing formal communication processes in policy to ensure directives are issued and retained efficiently and effectively;				x	
	complying with federal requirements by documenting interpretations of federal law, regulations, and guidelines; and				x	
	implementing policies and procedures consistently and objectively.				x	

Number 41	Observation Title: Observation 41 Develop and Adopt Standardized Waivers	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management develop and adopt, in administrative rules, a consistent and standardized process for customers to request a waiver from requirements imposed by VRNH. The process should include:					
	an application form for customers to formally petition for a waiver;				x	
	requirements for how waiver requests should be documented, including what records should be retained in the customer's files, the outcome of the waiver request, and who reviewed the request;				x	
	clear and specific criteria for circumstances which may warrant a waiver; and				x	
	requirements to demonstrate criteria was applied consistently and approved by management.				x	
	We also recommend better integrating the FNA process into the waiver process when considering waivers associated with customer costs.				x	

Performance Audit Recommendations Status- March

Number 42	Observation Title: Observation 42 Review Signature Authority Structure	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management reevaluate its signature authority structure and review process by conducting a formal assessment of responsibilities delegated to counselors and RLs. The formal assessment should consider:					
	the risks associated with increasing the proportion of activities that do not receive review;				x	
	the complexity of each delegated activity; and				x	
	opportunities to prioritize upper management’s role in higher risk activities and delegate further responsibilities for lower risk activities.				x	

Number 43	Observation Title: Observation 43 Clarify Counselor Performance Expectations	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management improve compliance with counselor education requirements by:					
	reviewing whether current educational requirements are appropriate, especially given VRNH’s long-standing practice of hiring candidates with bachelor’s degrees;				x	
	ensuring its educational requirements are met by all counselors upon hire; and				x	
	ensuring any requirements to obtain a graduate degree in order to retain employment or be promoted is monitored and enforced.				x	
	We recommend VRNH management improve caseload management and performance measurement by:					
	developing, implementing, and refining objective, quantifiable performance expectations, and acceptable ranges of performance that are clearly linked to VRNH goals and objectives and clearly communicated to staff;				x	
	developing a measure of case complexity and use that information to more appropriately allocate caseloads across counselors;				x	
	routinely measuring staff performance against expectations and analyzing information to identify trends, potential issues with performance expectations, and deviations from acceptable performance levels; and				x	
	developing, implementing, and refining systems to identify staff noncompliance with federal law, federal regulations, rules, policies, procedures, and other performance expectations and address noncompliance in a timely and equitable manner.				x	

Performance Audit Recommendations Status- March

Number 44	Observation Title: Observation 44 Develop A Strategic Training Program	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management develop a strategic training program by linking training efforts to agency goals, assessing training and staff needs to allocate resources effectively, and establishing processes to utilize performance and other data to proactively enhance ongoing training and development efforts. As part of a strategic training plan, VRNH should assess whether having one part-time training position is adequate for all staff training needs.				x	
	We also recommend VRNH management develop training policies and procedures, incorporate federally required training activities into the <i>State Plan</i> , and establish periodic evaluation processes to ensure training materials remain relevant and adequate.				x	

Number 45	Observation Title: Observation 45 Ensure Data Are Accurate and Reliable	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH develop a comprehensive data governance strategy that includes:					
	developing organizational objectives, determining the data elements needed to support these objectives, and aligning them to the data collected in the information system;				x	
	developing policies, procedures, and training that communicate a commitment to quality information and data needs and priorities of VRNH; and				x	
	fully developing procedures to improve data quality for both regulatory compliance and other key organizational objectives.				x	

Number 46	Observation Title: Observation 46 Improve Records Management	Status				
	Summary of Finding	Unresolved	Partially Resolved	Substantially Resolved	Fully Resolved	Current Status
	We recommend VRNH management continue its efforts to transition customer records to a comprehensive electronic records system. Until the transition occurs, VRNH should develop policies and procedures providing guidance on what records are required to be electronically uploaded and set standards defining a complete file.				x	
	We also recommend VRNH management develop policies and procedures to address:					
	securing customer files, tracking file movement outside of State offices, and ensuring staff oversight of files;				x	
	routinely reviewing files for misfiled documents, remediating issues found, and ensuring confidential information is not disclosed when an external party is seeking to access VRNH files; and				x	
	appropriately limiting access to third-party records contained in VRNH files when requested by customers.				x	

Performance Audit Recommendations Status- March

Status Legend Status	
Unresolved	No Activity/No Progress
Partially Resolved	Some Activity but Major Activities Not Completed
Substantially Resolved	All Activity but Quality Assurance Monitoring is Completed
Fully Resolved	All Activities Completed