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The Honorable Mary Jane Wallner, Chairman
Fiscal Committee of the General Court
State House
Concord, New Hampshire 03301

Dear Chairman Wallner,

As requested at the October 2018 Fiscal Committee Meeting, the NH Veterans Home is providing our final quarterly update on the corrective action taken regarding the observations and recommendations of the State of NH Office of Legislative Budget Assistant in their October 2018 audit report to the Fiscal Committee.

Observation No. 2: Establish formal risk assessment process and control.

Resolved. Corrective action implemented 2/28/19. We have hired a new Business Administrator IV who is responsible for establishing our formal risk assessment process and control. Management has also scheduled a 5 week hands-on training course on internal control and formal risk assessment with the Department of Administrative Services, Division of Accounting Services to be held onsite.

Observation No. 6: Establish controls for accurately invoicing residents for room and board.

Resolved. Corrective action plan fully implemented 2/26/19.

The NHVH has completed an audit of all current and deceased resident MAA accounts receiving VA spousal aid and assistance income and issued any refunds due affected residents.

Observation No. 10: Establish policies and procedures related to disbursements from the MAA accounts of deceased residents.

Resolved. Corrective action plan was fully implemented 3/12/19.

The NH Attorney General's office reviewed 38 CFR SS51.70(c)(5) and has provided written guidance to the NH Veterans Home on its authority to make disbursements on behalf of a deceased resident and required timelines for disbursements. Policy and procedures were changed and implemented immediately.

As of this quarter, as evidenced in the detail provided above, the NH Veterans Home has completely resolved all outstanding issues found in the recent audit and has implemented all corrective action.

Respectfully Submitted,

Margaret D. LaBrecque
Commandant