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AUDITOR OF STATE

STATE OF OHIO

CUYAHOGA COUNTY
VETERANS SERVICE COMMISSION
PERFORMANCE AUDIT

MARCH 21, 2002



STATE OF OHIO
OFFICE OF THE AUDITOR

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To the Cuyahoga County Commissioners, Cuyahoga County Veterans Service Commissioners, Judges of the Cuyahoga County Court of Common Pleas and Cuyahoga Cuyahoga veterans and veteran organizations:

In response to a request from the Cuyahoga County Court of Common Pleas, Cuyahoga County Commissioners' Office and Cuyahoga County Veterans Service Commission (CCVSC) to complete a comprehensive performance audit of CCVSC, the State Auditor's Office is pleased to provide the completed performance audit report for this project. CCVSC requested that the performance audit be conducted to address concerns regarding the organizational structure and operating procedures within CCVSC. The objective of this audit is to provide a resource to improve customer service and service delivery, optimize operational efficiency and effectiveness, help improve and enhance the use of technology, to determine compliance with both the Ohio Revised Code and the Ohio Administrative Code, and to better manage the county resources dedicated to this important function.

This report assesses several key areas, including organization and staffing, client/case management and program assessment, fiscal management, compliance with laws and regulations, and technology utilization. The State Auditor's Office conducted an independent assessment of these areas with the objective of providing recommendations to CCVSC in areas where CCVSC can strengthen and enhance its operations and can improve its programs and services to better serve the needs of veterans who qualify for assistance.

An executive summary has been prepared which includes the project history, CCVSC overview, purpose and objective of the performance audit and a summary of findings, recommendations and financial implications. This report has been provided to CCVSC and its contents discussed with the Judges of the Cuyahoga County Court of Common Pleas, representatives of the Cuyahoga County Commissioners' Office, and CCVSC commissioners and management. CCVSC has been encouraged to utilize the results of the performance audit as a resource in improving its overall operations and service delivery. Additional copies of this report can be requested by calling the Clerk of the Bureau's office at (614) 466-2310 or the toll free number in Columbus, (800) 282-0370. In addition, this performance audit can be accessed on-line through the State Auditor's Office website at <http://www.auditor.state.oh.us/> by choosing the "On-Line Audit Search" option.

Sincerely,

JIM PETRO
Auditor of State

March 21, 2002

Executive Summary

Project History

In an attempt to optimize operational efficiencies and reduce operating costs, officials from Cuyahoga County, the Court of Common Pleas and members of the Cuyahoga County Veterans Service Organization (CCVSC) engaged the State Auditor’s Office in June 2001 to conduct a performance audit of CCVSC. According to Cuyahoga County’s Office of Budget Management and the judges of the Court of Common Pleas, there were concerns regarding the organizational structure and operating procedures within CCVSC based on perceived operational inefficiencies and budgetary shortfalls. In addition, the judge, who has administrative responsibility for the judicial committee that oversees CCVSC, expressed interest in a performance audit as a potential resource in the continuing efforts to improve CCVSC operations and service to the veterans of Cuyahoga County.

The overall objectives of this project are to present findings based on data related to CCVSC operations and to develop commendations and recommendations concerning selected areas of operations. Additionally, the performance audit provides an independent assessment of CCVSC operations to identify potential areas for cost reductions along with an assessment of CCVSC’s compliance to the Ohio Revised Code (RC) and the Ohio Administrative Code (OAC). Based on discussions with the county, the judge and members of CCVSC, the following areas of operation were selected for assessment:

- Compliance;
- Organization and Staffing;
- Program Assessment and Case Management;
- Finance; and
- Technology.

Objectives and Scope

A performance audit is defined as a systematic and objective assessment of the performance of an organization, program, function or activity to develop findings, recommendations and conclusions. Performance audits are usually classified as either economy and efficiency audits or program audits.

Economy and efficiency audits consider whether an entity is using its resources efficiently and effectively. They attempt to determine if management is maximizing output for a given amount of input. If the entity is efficient, it is assumed that it will accomplish its goals with a minimum of

resources and with the fewest negative consequences. Program audits, on the other hand, are normally designed to determine if the entity's activities or programs are effective, if they are reaching their goals, and if the goals are proper, suitable or relevant. These audits attempt to determine if the actual outputs match, exceed or fall short of the intended outputs. The performance audit conducted on CCVSC contains elements of both an economy and efficiency audit and a program performance audit.

Methodology

To complete this report, the auditors gathered and assessed a significant amount of data pertaining to CCVSC, conducted interviews with various individuals associated with CCVSC, the County and the Court of Common Pleas, and assessed available information from selected peer veterans service commissions. In evaluating the various performance audit areas, the auditors spent a significant amount of time gathering and reviewing pertinent documents and information. Numerous interviews and discussions were held at many levels and with groups of individuals involved internally and externally with CCVSC such as the Cuyahoga County Office of Budget Management and the Governor's Office on Veterans Affairs. Furthermore, three peer veterans service commissions, Franklin County Veterans Service Commission, Hamilton County Veterans Service Commission and Summit County Veterans Service Commission, were selected to provide benchmark comparisons.

Overview of CCVSC

The Veterans Service Commission (formerly known as the Soldiers Relief Commission) was established on May 19, 1886, for the purpose of assisting honorably discharged veterans and their minor children and spouse who have met with an unexpected hardship resulting from the lack of employment, illness or injury. The Cuyahoga County Veterans Service Commission is legislated by the State of Ohio and funded by Cuyahoga County property taxes.

The mission of CCVSC

“is to continue to provide direct and indirect financial assistance and other benefits to veterans and their dependents who have met with an unexpected hardship resulting from illness, injury, or lack of employment and meet eligibility requirements. The commission is to establish outreach programs with other county, state and federal agencies to assist veterans and their dependents with employment and training for employment, so they have all of the tools needed to re-enter the workforce and not be dependent on the commission for assistance. CCVSC also assists in initiating claims for benefits, obtaining documents to substantiate proof for these benefits, free graves and funerals for the honorably discharged indigent veterans and procures grave markers for all veterans.”

CCVSC has five full-time members of the commission and a staff of 32 full-time employees, including non-supervisory positions that are members of a bargaining unit, all of which work 32.5 hours per week. Members of the commission are appointed by a judge of the court of common pleas for five-year terms. Commissioners are appointed from different veterans organizations - American

Legion, Veterans of Foreign Wars, Disabled American Veterans (DAV), AMVETS and Military Order of Purple Hearts of the U.S.A. (M.O.P.H) or Vietnam Veterans of America (V.V.).

Due to its current operational inefficiencies and financial assistance policies, CCVSC is not providing quality, immediate service to the veterans of Cuyahoga County. A number of policy and operational changes will be required in order for CCVSC to begin appropriately and effectively providing the service it is mandated to provide. CCVSC appears to be distributing long-term assistance rather than temporary, emergency aid, as evidenced by the number of repeat clients and the length of time clients receive aid. Furthermore, CCVSC is not able to provide immediate assistance as it currently has a three to four week wait before veterans can be seen. In addition, CCVSC processes less VA claims applications relative to its veteran population size than the peers, indicating that it needs to improve both its referral and outreach programs. In order to improve the quality of services to veterans and ultimately provide them with either permanent VA benefits or the skills to become self-reliant, CCVSC needs to rethink its assistance practices and greatly improve its processes. To accomplish this, CCVSC will require a major operational transformation in every aspect of the organization.

Overall, CCVSC appears to be over-staffed. However, it is understaffed in some key areas, indicating an inefficient distribution of employees. CCVSC should, at a minimum, reduce staffing by three positions in the finance area, by two positions in technology, and by three positions in financial assistance, and at the same time, should increase staffing among its veterans service officers. CCVSC should also better utilize financial assistance staff through cross-training and adding investigation responsibilities. CCVSC also needs to improve relationships among commission members, supervisors and staff. Low morale has been a serious problem for CCVSC, as well as the state of its relationship with the union. Recommendations in this audit with regards to staff training, empowering financial assistance staff and team building can improve both union relations and morale in the organization.

CCVSC's entire process for providing financial assistance also needs to be significantly improved. CCVSC should develop a more customer-focused orientation and improvements should emphasize increasing service to veterans and reducing their wait time and inconvenience. CCVSC should improve the quality of service through outreach and referrals to appropriate organizations that can provide for the individual needs of veterans such as job training and placement services. A number of operational improvements should also be made including: mailing packets to clients, assigning appointments to clients, cross-training caseworkers and training financial assistance staff to make decisions about aid in order to provide more immediate assistance decisions to clients.

CCVSC does not use technology effectively to assist in the processing of client claims, which helps contribute to clients not being served efficiently. CCVSC uses three separate databases to process its client's financial assistance which causes employees to enter the same demographic data. CCVSC should analyze its current mode of operations and define the technology criteria needed to

stream-line its current operations. CCVSC's first step should be to form a technology steering committee to ensure that appropriate technology is implemented in an efficient and cost-effective manner. With the establishment of the steering committee, CCVSC should also develop a strategic technology plan.

In general, the policies, procedures and ideology that govern the finances and the finance department of CCVSC need improvement. CCVSC does not have a method in place to develop, review or manage a budget. In spite of a budget overrun in 2001, CCVSC commission members refused to re-evaluate or modify client financial assistance programs or qualifying circumstances. The processes associated with the finance department adversely affect clients waiting to receive financial assistance and hence, customer service is unsatisfactory and costly. The process of distributing financial assistance as it progresses through the finance department is overly complicated and needlessly delays the release of assistance. The economic effect of CCVSC's large finance department is a financial personnel cost per approved application of \$28, versus the peer average of \$6.

One particular program that highlights the culmination of the problems in the budget and planning process is the \$1,000 burial in lieu of a free grave program that was adopted in 1999. Pursuant to the two most recent Cuyahoga County prosecutor opinions dated September 1, 2000 and February 5, 2002, the program adopted by CCVSC does not fall within the guidelines of the RC regarding burial benefits to veterans. While the RC dictates that the program is to provide burials for indigent veterans, CCVSC has instead been offering the program to all veterans in the county. This has been the largest single impact on the budget of CCVSC. From 1998 to 1999, the amount charged to CCVSC's Memorial Affairs, whose primary responsibility is the interment of veterans, increased from almost \$27,000 to just under \$2 million.

Finally, CCVSC should revisit the role of commissioner members. Because they are full-time, CCVSC members have entangled themselves in CCVSC's daily operations and created a process where they personally make decisions on each case and also hear appeals. As a result, assistance is less immediate, the appeals process does not afford due process, and CCVSC members are not focused on broad policy issues or engaged in outreach activities in the community. A lack of cohesive leadership, a consequence of having five commission members acting as the executive director, has frustrated staff and supervisors and key human resource functions have been neglected. Thus, in order to improve its operations, and ultimately to improve its service to veterans, CCVSC should hire a qualified executive director and should move towards becoming a part-time board that is focused on policy-making, hearing appeals and outreach activities.

The leadership of CCVSC, the County and the judges of the Court of Common Pleas, who have oversight of CCVSC, have acknowledged the need to address operational issues at CCVSC in order to improve overall performance. They also have been proactive and should be commended for approaching the Auditor of State for assistance through the performance audit process. The

recommendations resulting from the performance audit will provide a framework for change which can result in cost savings, operational improvements and increased quality of service. The high level of support for the audit process exhibited by CCVSC, the County and the veterans service commission's administrative judge of the court of common pleas is an indication of the positive environment for change which currently exists with respect to CCVSC operations.

The performance audit process involved significant sharing of information with staff members from the County and CCVSC including preliminary drafts of findings and recommendations as they were developed. Consequently, the administrative staff of CCVSC had the opportunity to consider the implications of recommendations prior to the issuance of the final report and, to their credit, chose to begin implementing some of the recommendations included in this report.

Key Findings and Recommendations

The performance audit report and executive summary contain a number of findings and recommendations pertaining to CCVSC's operations. The following are the key findings and related recommendations:

- CCVSC employs the only full-time commission members in Ohio. Because they are full-time, CCVSC members are excessively involved in daily operations of the commission and have limited the ability of supervisors to complete their responsibilities. CCVSC has been operating without an executive director since April 2000, with the commission members assuming the position's responsibilities. In addition, CCVSC members act independently of each other, resulting in inconsistent decisions and policies. This lack of consistency has contributed to low employee morale and confusion among staff and clients. Because they are full-time, CCVSC members make daily decisions on all client cases, which increases the length of time for cases to be processed, contributing to the present backlog of cases. Furthermore, CCVSC members' involvement in daily operations has precluded them from engaging in high level policy-making and outreach activities. As a result, CCVSC lacks a mission, long-term goals and strategy for reaching and effectively meeting the needs of the county's veterans. The peer commission members all work part-time and review and approve all policies and procedures. Peer staff members are responsible for making financial assistance decisions on behalf of the client.

In order to be a more efficient organization, CCVSC should change the status of commission members to part-time, which would result in an estimated cost savings of \$311,000. An executive director should be hired to manage the daily operations of CCVSC. Hiring an executive director would cost CCVSC approximately \$82,500. CCVSC members should develop more specific criteria and guidelines for financial assistance eligibility, which will enable CCVSC staff and the executive director to carry out the members' current duties. CCVSC members can also meet weekly to hear any exception or appeal cases, determine staffing levels, and ensure that CCVSC staff are providing timely and quality service to veterans.

- CCVSC does not adequately perform key aspects of human resources functions that are required within an organization such as human resource planning, assessing the needs of staff members, and determining the appropriate organizational structure. CCVSC members have not adequately thought through or documented the need for recent organizational changes that were made.

CCVSC members should ensure that an executive director is hired who has adequate experience to perform human resource functions. The executive director should document any changes that need to be made to job positions or to the organizational structure, update

the organizational chart, and develop proper policies which pertain to human resource functions.

- CCVSC has a direct service staffing level that is almost twice the peer average. CCVSC employs 62 percent more financial assistance staff FTEs and 15 percent more total VA assistance FTEs than the peer average. Despite these high staffing numbers, CCVSC processed about half the financial assistance applications per FTE of the peer average. In addition, CCVSC processed less VA claims applications in relation to the county veteran populations than the peers.

CCVSC should take steps to ensure that it is adequately serving veterans in the area of VA claim assistance. CCVSC can accomplish this by increasing the number of veterans service officers, while decreasing the number of financial assistance staff, increasing its outreach efforts by veterans service officers and improve its internal referral process to appropriately direct financial assistance clients to seek VA aid.

- CCVSC's current process for making financial assistance decisions does not fully utilize staff in order to provide timely assistance. In contrast to the peers, CCVSC staff members do not make financial assistance related decisions.

CCVSC should train its direct service staff to make financial assistance decisions based on guidelines and policies developed by commission members.

- CCVSC appears to have created a long-term financial assistance system for veterans instead of focusing on utilizing referrals to the VA assistance staff and outside organizations to assist veterans in becoming self-reliant.

CCVSC should realign its financial assistance program to provide immediate, emergency assistance, as stipulated by the RC. CCVSC should develop a process to improve its in-house referrals of financial assistance clients to VA assistance staff in order to secure permanent VA benefits for all eligible veterans. CCVSC should also improve its referrals to outside organizations that can assist with job training and placement and other needs that veterans may have.

- CCVSC does not have a policy that defines the types and frequency of the assistance it provides. Furthermore, CCVSC lacks a policy that specifies what types of needs will be met more effectively through quality referrals to other agencies. CCVSC offers some benefits without regard to other resources that may better meet the needs of its clients. Benefits that could be better provided by other agencies include: medical care, food, clothing and personal item assistance, and job training. Also, the policies that regulate the administration of some

benefits are poorly documented as to the intent of the benefit and leads to inconsistent delivery of the benefits.

CCVSC could increase its outreach efforts, better use its resources and provide a better quality of assistance to a greater number of veterans, if it established a policy that defines the types and frequency of its assistance and better co-ordinated its efforts with existing social service agencies. This will provide the same or better benefits to veterans at a cost savings to CCVSC and the county. CCVSC should continue to provide clothing and hygiene aid to veterans after all other appropriate means have been pursued. Following this process should ensure that veterans are receiving the same level of benefits currently being provided, while resulting in a cost savings of an estimated \$487,000 each year.

- CCVSC uses three separate databases and transfers the information between databases via paper. Since the databases are not currently linked, nor do they allow for integration of data to provide management information, all information has to be re-entered causing a duplication of effort among staff. The existing databases lack the capability to address CCVSC's needs in a user friendly manner. For example, the flow of information is complex and disrupted by inefficiencies in the configuration of the mainframe and in the design of the software used for data entry.

CCVSC needs to significantly improve its technology through the implementation of an integrated database system which would then allow CCVSC staff to share common information and avoid the repetitious work of re-entering client data. Based on the current functions of the staff, and the capabilities of the software system, CCVSC may be able to reduce the size of its technology department by at least two FTEs when the new system is functional. Technology improvements will have an estimated one-time cost of \$104,000, and annual maintenance costs of \$10,000 while staffing reductions will save CCVSC an estimated \$90,000 annually.

- CCVSC members were granted compensation increases while being in office, which is a violation of the Ohio Revised Code.

In the future, commission members should comply with RC guidelines in conjunction with the granting of in-term pay increases. Further, the \$13,000 that was granted in FY 2001 pay increases should be repaid by the commission members and the county prosecutor's office should be directed to determine if pay increases granted in prior years should also be recovered.

- CCVSC management currently does not have a good working relationship with the union employees or union leadership. During the performance audit, the Auditor Of State found

that 23 grievances were filed from January 7, 1998 until July 31, 2001. Many of the grievances filed regarded repetitive issues or issues that were not grievable.

CCVSC needs to work to improve its relationship with the union and should abide by any provisions contained in the union contract, especially the grievance procedure. CCVSC should also provide training to its non-bargaining unit employees dealing with labor relations. Training could reduce the number of employees who are filing improper grievances and improve relations with union members.

- According to the employee survey, low employee morale exists at CCVSC, which is due to, in part, to a lack of communication between all levels of employees. The survey results showed 78 percent of employees either strongly disagree or disagree regarding the question of employee morale being positive. Low morale has hampered the productivity and overall efficiency of the CCVSC and strained the lines of communication between management and staff.

Achieving a higher level of employee morale at CCVSC can be accomplished by holding regular discussions of key issues with employees. Monthly meetings should be established between CCVSC members, supervisors and staff. CCVSC staff members can be furthered involved in the organization through the creation of employee-related teams such as a process improvement team or a wellness team.

- CCVSC staff are required to work 32.5 hours per week, while the peers work 35 to 40 hour weeks. The current short work week for CCVSC employees contributes to the average three week wait for clients to be interviewed after picking up a packet for assistance.

During the next contract negotiation with the union, CCVSC should seek to expand the work day for its employees to increase its operational efficiency. When the current contract expires on December 31, 2002, CCVSC should negotiate a minimum 35 hour work week for its employees. The increase in hours will cost CCVSC approximately \$162,000 annually.

- CCVSC clients are not given specific appointment times that interviews for financial assistance will take place, instead they are given a date to return their application for assistance. On the day clients return their applications, they are instructed to arrive at CCVSC at 8:30 a.m., even if they might not be interviewed until late in the afternoon.

CCVSC should revise its appointment scheduling process, and at minimum, immediately begin scheduling clients for either morning or afternoon time slots. Implementing an appointment scheduling process will allow CCVSC to more effectively serve clients and will significantly reduce the amount of time that clients spend in the waiting room.

- The budget that CCVSC has presented to the BOCC does not contain adequate details to justify requests. Furthermore, there appears to be some confusion about the roles and responsibilities of CCVSC in the budget process and the authority of BOCC to review and revise requests. The BOCC is responsible for ensuring that CCVSC's budget is fiscally sound and contains legal appropriations. Some conditions in CCVSC's 2001 budget that could cause BOCC to exercise its responsibility to county taxpayers by revising the budget were: the funding of positions that were not provided for in the RC, the increase in their own compensation by commission members, an absence of appropriations for staff training which is required by the RC, and a pattern of spending that exceeds original appropriation.

CCVSC needs to improve its budget practices and ensure that all elements comply with the Ohio Revised Code, the Ohio Administrative Code and Cuyahoga County guidelines. The budget that is submitted to the BOCC should contain adequate details for the BOCC to review the request. In addition, CCVSC should abide by the budget appeal and hearing process to resolve any budget disputes. CCVSC should also participate in the county's performance management program to promote fiscal responsibility and further provide accountability to the taxpayers of Cuyahoga County.

- CCVSC does not have a formal method in place to develop, review or manage a budget. In each of the last four years, the commission has exceeded its annual appropriation. In 2001, the actual spending exceeded the original budget appropriation in total by 53 percent. The budget is not a high priority of CCVSC members and is developed without information regarding the expected results of each department and program.

CCVSC should ensure that making the budget a primary management tool becomes a significant priority. In addition, CCVSC should develop a budget planning process that ultimately, is linked to a strategic plan. When a budget has been developed and adopted, the commission members should make every effort to monitor spending and remain within the original budget.

- The Cuyahoga County prosecutor's office has determined that the policy/program adopted by CCVSC members in 1999, providing a \$1,000 burial benefit in lieu of a free grave, does not comply with the RC. This program has had the largest single impact on the budget of CCVSC. From 1998 to 1999, the amount charged to CCVSC's Memorial Affairs, whose primary responsibility is the interment of veterans, increased from almost \$27,000 to just under \$2 million.

CCVSC should be more aggressive in assisting veterans to obtain the federal burial benefits that are available. Veterans should be informed of the availability of the Western Reserve National Veterans Cemetery in Medina and the advantages to its use as a burial site. Veterans who express a strong desire to be buried in Cuyahoga County may take advantage

of the county owned sites available on either the east or west sides of the county. Pursuant to the county prosecutor's opinion, the policy of providing a \$1,000 cash benefit in lieu of a free grave for veterans should be rescinded, which would result in an approximate annual cost avoidance of \$1,900,000.

- Food vouchers are issued to numerous vendors of the clients' choice. Multiple vendors increase the opportunity for misuse by a client, or vendor, because CCVSC cannot ensure that reputable vendors are selected. In addition, no cost savings are realized by CCVSC through the selection of vendors that can offer a discount for exclusive contracts. No contract or request for proposal (RFP) mechanism is in place to reduce the number of vendors that do business with CCVSC. The large number of vendors also creates an inefficiency in the approval and payment process at CCVSC and county auditor's office.

An RFP process to obtain store certificates, similar to that used at the Franklin County VSC, should be adopted by CCVSC. By incorporating a bidding process, CCVSC could select a minimum number of vendors that can provide consistent, efficient and legitimate services to CCVSC and its clients. The use of store certificates in standard denominations provides greater assurance that the client is receiving the goods that have been approved. In addition to the increased assurance that clients are receiving the assistance that CCVSC intended, the vendor will provide the store certificates at a discount to the commission which will result in an estimated annual cost savings of \$83,000.

- Currently, CCVSC does not provide referrals for medical benefits to agencies that are better equipped to provide such benefits. Peer veterans service commissions assist their clients in finding medical assistance through other agencies such as the VA.

CCVSC should continue to provide medical benefits to veterans after all other appropriate means have been pursued. CCVSC should aggressively promote medical benefits through referrals to more appropriate organizations such as the VA. Following this process should ensure that veterans receive the same level of benefits currently being provided, while at the same time resulting in a cost savings of \$250,000 to Cuyahoga County.

- Based on comparisons to its peers, CCVSC appears to be overstaffed in several areas, including the finance department. The overstaffing of the finance department adds a \$28 cost per application, while the peer average adds six dollars.

The executive director should assume many of the responsibilities currently performed by the finance director, which is the common practice among the peer VSCs. CCVSC could increase the efficiency of its operations by reducing the use of vouchers through the issuance of store certificates, and by making effective referrals to existing programs offered by other agencies. This could result in the reduction of finance department staff by one finance

director position and two payment processor positions, which would save CCVSC about \$117,000 annually.

- CCVSC's current telephone operation is a Central Office Exchange (Centrex) system provided through Cuyahoga County's Central Services Communications Division for a rental fee. According to Cuyahoga County Central Services, CCVSC is not using the current system to its full potential.

CCVSC should install an automated answering module to its Centrex system. The cost of the automated answering module (\$7,500 implementation charge plus an increase in user fees of \$3,200 a year), along with staff giving out their direct telephone numbers, is far outweighed by the benefit of increased customer service by allowing clients to obtain information about CCVSC 24 hours per day, seven days a week.

The remainder of this executive summary is organized by report sections in order to highlight additional findings and recommendations from those areas of the audit report.

Compliance

Background: In order to determine CCVSC's compliance to the RC and OAC, a random sample size of sixty veterans' claim files were reviewed. Documentation found in the files was not tested for its validity, accuracy or integrity. In addition, CCVSC personnel files and the files of the judge of the Court of Common Pleas, who has the administrative oversight for CCVSC judicial committee, were also reviewed.

Findings: A summary of additional findings in the Compliance section includes the following:

- CCVSC's Policies and Guidelines manual does not include any mention of the veterans service office administration. In addition, CCVSC's Policy and Guideline manual includes coordination with other agencies guidelines but is outdated and not used. There is also no mention in the guideline of referring the client to CCVSC's own veteran service officers.
- The RC clearly defines a veteran and their "spouse, surviving spouse, dependent parent, minor child, or ward" as veteran status. CCVSC's guideline number 8 "Guideline for Applying for Assistance and Verification," paragraph U, has provisions about the commission being lied to, but it "assumes" the fraud is by a veteran. CCVSC does not have a guideline for "misrepresentation of veteran status."
- CCVSC personnel files did not contain sufficient documentation to indicate if the commission members were in compliance with the Ohio Revised Code and the Ohio Administrative Code.

- Although CCVSC is required to establish regularly scheduled transportation for veterans to and from veterans administration medical centers, it has not done so.
- CCVSC has the right to establish a veterans service committee on the first Monday of January of each year with the duties being set by the members of the commission. The current members of the commission have never appointed such a committee. However, during the early 1980's, such a committee did exist at CCVSC.
- CCVSC does not have an "unclaimed assistance fund" with the county treasury. Currently, CCVSC un-encumbers unclaimed assistance awards and reports the yearly total in their annual report.

Recommendations: A summary of additional recommendations in the Compliance section includes the following:

- CCVSC should develop a policy and procedure manual for veterans service office administration. CCVSC should also actively and aggressively seek out outreach programs that would benefit the veterans of Cuyahoga County. The policy should include the requirement for a CCVSC produced handbook which can be given out to each veteran applicant.
- CCVSC should adopt a guideline that mirrors RC 5901.99 statement on misrepresentation of veteran status. CCVSC, before adopting this guideline, should have the county prosecutor's office review the guideline for its compliance with RC 5901.99.
- Commission member should instruct the executive secretary of the commission to maintain complete personnel files and share this information with the judge of the court of common pleas.
- CCVSC should provide the required regularly scheduled transportation for veterans to and from veterans administration medical facilities. CCVSC should develop a transportation strategy and should utilize its van to provide regularly scheduled service to the two VA hospitals that are located in the greater Cleveland area.
- Although CCVSC is not out of compliance, members of the commission should strongly consider appointing a veterans committee. The committee could be charged to seek feedback from the veterans community of Cuyahoga County and serve as a focal point in helping develop long- and short-range planning goals for CCVSC.

- CCVSC should advise its financial director to meet with the Cuyahoga County's Office of Budget Management, the county prosecutor and the county auditor to create an unclaimed assistance fund.

Organization and Staffing

Background: CCVSC full-time personnel include 5 full-time commission members and 32 staff employees for a total of 29.8 FTEs. CCVSC is organized into six categories: members of the commission, finance/payment processing department, information services department, interviewer department, caseworker department and the service department.

Findings: A summary of the additional findings in the Organizational and Staffing section includes the following:

- CCVSC employees averaged 12.5 sick days during the period of August 1, 200 through July 31, 2001.
- CCVSC does not have procedures concerning how information should be disseminated to employees which has caused CCVSC staff to act independently. CCVSC also does not distribute written policies, procedures and practices consistently to staff. Staff members are not trained on policies and the policy manual is not updated as often as needed.
- CCVSC members do not allow supervisors to handle any discipline problems that currently arise. Currently, supervisors do not resolve employee issues, do not handle disciplinary action for day-to-day staff issues or policy violations and do not attempt to resolve grievances.
- Although training is provided for CCVSC members and veterans service officers, other CCVSC staff members are not provided with formal training which pertains to their positions.
- CCVSC has not regularly revised or updated job descriptions for staff members. CCVSC has also not regularly or consistently evaluated its employees, despite having an internal performance evaluation policy which states that all employees are to be evaluated by July 15 every year.
- CCVSC has not developed a strategic plan and does not engage in long-range planning. Furthermore, CCVSC does not use any benchmarks to measure its operational performance and does not have a data management system that would allow CCVSC to develop performance measures to guide management decisions.

Recommendations: A summary of additional recommendations in the Organization and Staffing section includes the following:

- CCVSC should develop and enforce policies that will discourage abuse of sick leave.
- CCVSC should establish clear channels of communication and staff meeting schedules. Written policies and procedures should also be created that provide a chain of command and allow regular meetings to occur between supervisors, the executive director and CCVSC members. CCVSC should also implement a policy and procedure change notification and training process.
- CCVSC supervisors should have the authority to handle day-to-day management and supervision of their respective employees which includes taking disciplinary action and handling grievances.
- CCVSC should provide appropriate training to all employees and should develop and implement a formal mentoring/training program for staff.
- CCVSC should establish procedures to review and update all job descriptions. Evaluations for all employees should be completed at least once a year, and new employees should have probationary evaluations completed before their probationary period has ended.
- CCVSC should place a high priority on formulating a long-term strategic plan that includes objectives, goals, definitions of desired outcomes and realistic time lines for implementation. The strategic plan should also be updated continuously to reflect accomplishments and changes in priorities. Additionally, CCVSC should develop a methodology to obtain and analyze the results of internal and external performance. A data collection system made up of key performance measures should be created.

Program Assessment and Case Management

Background: CCVSC provides three types of services to veterans; financial assistance, Department of Veterans Affairs (VA) claim application assistance and memorial affairs. Financial assistance is available to veterans who have met with hardship due to illness, injury or lack of employment. CCVSC will provide assistance with clothing, food, medical care, personal hygiene, housing or other basics needs. VA assistance can be secured with the help of CCVSC's veterans service officers. Veterans service officers assist eligible veterans and family members in applying for any federal VA benefits such as disability pension, widow's pension, service and non-service connected compensation that veterans may be entitled to. Memorial affairs staff will assist veterans and their families in obtaining burial benefits and assist these individuals in securing burial rights for deceased veterans.

Findings: A summary of the additional findings in the Program Assessment and Case Management section includes the following:

- CCVSC has two groups of employees; caseworkers and interviewers, who perform similar functions, but have unequal workloads. CCVSC does not employ any staff to investigate fraud committed by clients who are seeking financial assistance.
- CCVSC has three direct service staff members who are electing to participate in Cuyahoga County's Early Retirement Incentive Program (ERIP). These employees include a client liaison, caseworker and memorial affairs representative.
- CCVSC's process for distributing application packets is inconvenient for clients. CCVSC will not mail out financial assistance packets due to the belief that clients need to be verbally instructed on how to properly complete the information in the packet.
- CCVSC's process for activating client cases in the mainframe database is one cause of the current backlog of clients and contributes to clients waiting for extended periods of time
- CCVSC does not have guidelines that explains specific information CCVSC commission members look at when making financial assistance decisions. The process to make financial assistance decisions is time-consuming and has not led to uniform policy decisions. Any commission members who are available to render a decision will do so based on their own criteria. CCVSC also does not have any written policies and procedures that detail key job functions for interviewers, caseworkers or veterans service officers. There are no written policies that provide information to these staff members that explain how interviews are to be conducted, or how information should be recorded and obtained.
- CCVSC current appeal process is inadequate because it involves holding a hearing before CCVSC members, the same body who previously reviewed the application.
- CCVSC does not inform clients when their applications for assistance are approved, rather clients are only informed when their applications are denied.
- CCVSC uses a number of repetitive and unnecessary forms for compiling client information.
- CCVSC has not created a formal outreach program to increase awareness of its services. CCVSC has also not worked with other county, state or federal agencies to identify veterans and their eligible family members in order to connect them with available services. While CCVSC does publish a quarterly newsletter, entitled Vet's Gazette, it does not contain information that is directed towards veterans and their needs.

Recommendations: A summary of additional recommendations in the Program Assessment and Case Management section includes the following:

- CCVSC should currently assign caseworkers to perform interviewer functions when they have periods of down-time to help reduce the backlog of clients. Caseworkers should also begin to perform investigator functions
- CCVSC should not replace the three employees who will be participating in Cuyahoga County's ERIP this year which will result in annual estimated savings of \$137,000. Changes that are recommended in the application process, along with other process changes, will reduce the workload for these positions.
- CCVSC should mail out a packet to any clients who have requested one. This should reduce the number of clients that are in the waiting room at any one time and reduce the burden placed on the intake staff. The telephone number of the intake clerk should be provided as a resource to clients who might have additional questions. The annual cost of mailing packets is approximately \$350.
- A short-term solution that can improve service delivery to clients is by having CCVSC direct service staff retrieve cases and interview clients as soon as each case is activated.
- CCVSC needs to create specific policies regarding the approval and denial of cases. CCVSC should also develop policies and procedures for interviewers and caseworkers and distribute the policies and procedures to all employees.
- The current appeal process should be revised in conjunction with training direct service staff to make finance assistance decisions. The executive director should then hear appeal cases. If the client is not satisfied with the decision made by the executive director, the client should then have the opportunity to appeal the case to commission members.
- CCVSC should develop a policy which informs clients about the status of their financial assistance application, specifically concerning whether they will be denied or approved for aid once a decision is reached.
- CCVSC should create a team of employees who are empowered to develop a single, comprehensive form that can replace all current forms that pertain to clients.
- CCVSC needs to develop a formal outreach program which has a budget for specific promotional activities such as advertising. CCVSC also needs to determine whether a newsletter is the most effective way to distribute veterans related information to the public. If CCVSC determines that a newsletter is the best way to reach its audience, Vet's Gazette

should be revised to incorporate greater amounts of information that pertains to veterans and their interests.

Finance

Background:

The finance department of CCVSC is comprised of a director, six full-time non-supervisory staff, who are members of a bargaining unit, and one full-time non-supervisory position that is not included in the bargaining unit. The department is responsible for budgeting, payroll, processing financial assistance for clients and issuing payments to vendors from redeemed vouchers. CCVSC's finance department also creates and maintains paper financial records for clients, creates internal financial reports and maintains employee payroll and leave time records. However, the production of employee payroll checks, the payment of vendors and maintenance of accounts payable records is a function of the county auditor's office. The telephone operator and the information systems staff also report to the finance director.

CCVSC's finance director develops the annual budget under the direction of the commission members. The budget is then submitted to the Cuyahoga Board of County Commissioners (BOCC) for review, discussion and appropriation.

Findings: A summary of additional findings in the Finance section includes the following:

- CCVSC does not develop or utilize performance measures and does not participate in the County's Performance Management Plan.
- Based on an assessment of CCVSC's payment process, it does not appear that CCVSC has the necessary internal controls in place to minimize the potential for fraud.
- CCVSC has weak controls over direct financial assistance to clients. No documentation, or proof of expenses, are required to receive "payroll" warrants or telephone reimbursement.
- CCVSC relies solely on proceeds from Cuyahoga County property taxes as its only source of revenue.
- CCVSC is not accessing client, vendor, account reconciling and payment information that is being collected by the Cuyahoga County Auditor's office and Department of Health and Nutrition services.

Recommendations: A summary of additional recommendations in the Finance section includes the following:

- CCVSC should establish financial, service and program measures which should be used as guidelines to establish, evaluate, compare and identify priorities.
- Measures should be implemented immediately to strengthen the internal controls in the finance department such as; maintain vouchers in a secure area with limited access, segregate duties and reconcile accounts on a monthly basis.
- CCVSC should strengthen its controls over direct financial assistance to clients. CCVSC should ensure that all payments made on behalf of the client are appropriate.
- CCVSC should adopt a policy that provides for grant research, writing and application. The policy would provide CCVSC with an opportunity to obtain additional funding. One such grant is offered by the VA to provide housing for homeless veterans.
- CCVSC should meet with the Cuyahoga County Auditor's office and Department of Health and Nutrition services to discuss and determine the reporting needs of CCVSC that can be met by the county.

Technology

Background: The technology department at CCVSC is responsible for CCVSC's computer applications. The applications are divided into two distinct operations: mainframe operations and internal computer administration and maintenance. Mainframe operations are the center of CCVSC's process to provide temporary financial assistance for veterans and their relatives. The mainframe is used to enter client information, initiate the process of issuance of relief orders and/or to process payment of client bills. Data entered into the mainframe is retrieved by the Cuyahoga County Auditor's Financial Accounting Management Information System (FAMIS) to execute the programs that issue CCVSC financial assistance. Mainframe operations at CCVSC are overseen by the systems management director. The technology department's other functions are distinct from the mainframe and serves CCVSC's internal computer operations.

Findings: A summary of additional findings in the Technology section includes the following:

- CCVSC's electronic communications and equipment policy appears to be out of date and lacking certain key elements. The current policy used by CCVSC generalizes all electronic equipment as one item. The current policy is vague and does not include significant topics. By not having a policy that identifies the responsibilities, usage and rights of the employees, any enforcement of the policy is difficult as there are no guidelines to determine what infractions occurred. In addition, CCVSC does not have an internet/intranet and e-mail policy that addresses use and abuse by the user.

- CCVSC does not have a disaster recovery plan, nor does it have an agreement with any other agency that could provide it with the use of equipment on a temporary basis.
- CCVSC does not have a comprehensive strategic technology plan.
- According to employees, CCVSC has not fully trained staff on the use of software and hardware.
- CCVSC does not have a procedures manual to identify key technology tasks or functions in order to support and maintain the databases.

Recommendations: A summary of additional recommendations in the Technology section includes the following:

- CCVSC should develop a comprehensive technology use policy that addresses the use of CCVSC equipment by the staff. A comprehensive policy should make CCVSC staff aware of the potential dangers computer equipment and software are exposed to in a network environment and minimize the abuse of computer and software privileges. CCVSC should monitor the users of the internet for potential abuse. Internet monitoring reports should be requested from ISC when suspicion of abuse is reported to CCVSC management. Any misuse or abuse of the policy should be cause for disciplinary action including possible termination.
- CCVSC should establish procedures for minimizing potential disruptions following a disaster. The procedures should be prepared, periodically updated and regularly tested.
- CCVSC should develop a strategic technology plan. In order to develop a strategic plan, CCVSC should first organize a technology steering committee. The establishment of a steering committee would close the information gap between the employees, the technology department and the commission members, ensuring that all staff members at CCVSC are aware of each others needs, proposals and approvals.
- CCVSC should have the technology department assess the level of training necessary, introductory or intermediate, for each employee and then send the employee for the appropriate training. The estimated one-time cost for this training is \$5,075.
- CCVSC should develop a procedures manual for key technology functions which would provide the technology department with a reference book that would detail the operations of all technology sections at CCVSC.

Summary of Financial Implications

The following table summarizes the performance audit recommendations which contain financial implications. These recommendations provide a series of ideas or suggestions which Cuyahoga County Veterans Service Commission should consider. Detailed information concerning the financial implications, including assumptions, is contained within the individual sections of the performance audit.

Ref. No.	Recommendation	Estimated Cost Savings (Annual)	Estimated Implementation Costs (One-time)	Estimated Implementation Cost (Annual)
Compliance				
R2.11	The repayment of in-term raises for commissioners for FY 2001.	\$13,000		
Organization and Staffing				
R3.1	Hire an executive director			\$82,500
R3.3	Reduce commission member positions from full-time to part-time.	\$311,000		
Program Assessment and Case Management				
R4.3	Not replacing employees participating in ERIP.	\$137,000		
R4.13	Increasing hours of operation by five hours per week ¹			\$162,000
R4.17	Mailing out application packets			\$350
Finance				
R5.1	Staffing reductions in the finance department	\$117,000		
R5.5	Return to burial and funeral procedures as described in the RC.	\$1,900,000		
R5.15	Reducing medical card benefits, to be more in line with their peers, by promoting medical care through referrals such as the VA.	\$250,000		
R5.16	Personal and hygiene assistance reduced through effective referrals.	\$437,000		

Ref. No.	Recommendation	Estimated Cost Savings (Annual)	Estimated Implementation Costs (One-time)	Estimated Implementation Cost (Annual)
R5.17	RFP for food, clothing and personal items based on 2000 spending levels and a five percent discount rate to CCVSC.	\$83,000		
Technology				
R6.1	Implementation of new software database system.		\$100,000	\$10,000
R6.2	Adding Paradox to all staff that requires a client database		\$4,000	
R6.3	Reducing IT staff from three positions to one position with the new implementation of new technology.	\$90,000		
R6.4	Adding on an automated answering module.		\$7,500	\$3,200
R6.10	Employee technology training		\$15,000	
	Total	\$3,338,000	\$126,500	\$258,050

¹ This financial implication is subject to negotiations with the labor union.

Compliance

Background

The heritage of the Veterans Service Commission reflects

“After the Civil War, when the remnants of the Grand Union Army returned to their homes, the scars of the nation’s bloodiest conflict made it a meager homecoming. Ohio, the bread basket of the nation, was particularly hard hit. Farms that had lain fallow for years overgrown; farming implements were many thousands who did not return, a legacy of poverty and loss rusted; there was no money to buy seed for new crops. Empty sleeves which once held an arm or a leg were common. And for the where all that remained for their widows and orphans. For this reason, the state legislature of Ohio passed the Soldiers Relief Act in 1886, thus establishing the Veterans Service Commission (formerly the Soldiers Relief Commission). Its role was, as it is now, to provide **emergency** relief and support services to veterans who served this country and to their family members and survivors.”

The Cuyahoga County Veterans Service Commission (CCVSC) was created by Ohio Revised Code (RC) 5901.02 which states in part that each county shall have a “veterans service commission” composed of five persons appointed to five-year terms by a judge of the court of common pleas.

The mission of the CCVSC

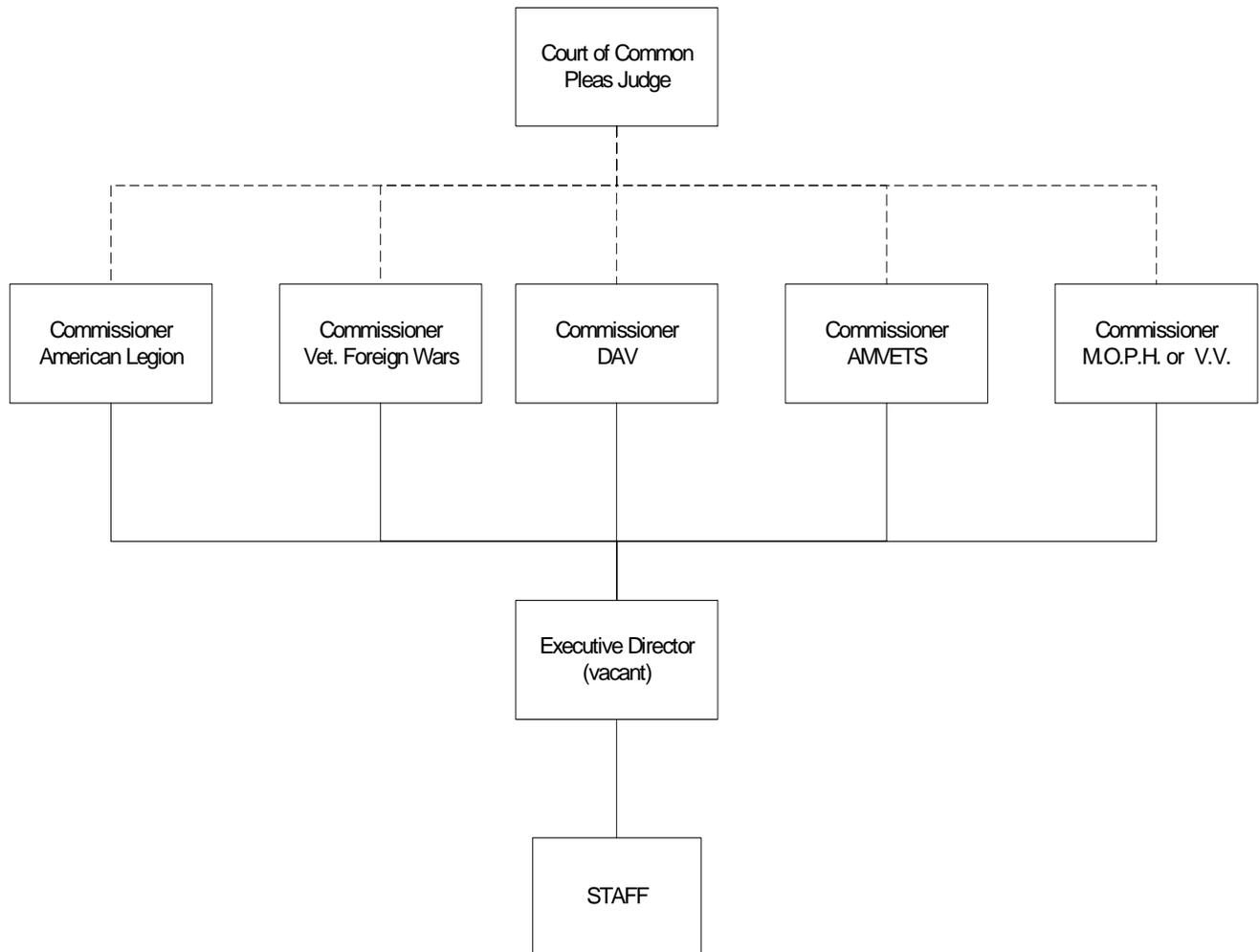
“is to continue to provide direct and indirect financial assistance and other benefits to veterans and their dependents who have met with an unexpected hardship resulting from illness, injury, or lack of employment and meet eligibility requirements. The commission is to establish outreach programs with other county, state and federal agencies to assist veterans and their dependents with employment and training for employment, so they have all of the tools needed to re-enter the workforce and not be dependent on the commission for assistance. CCVSC also assists in initiating claims for benefits, obtaining documents to substantiate proof for these benefits, free graves and funerals for the honorably discharged indigent veterans and procures grave markers for all veterans.”

Organizational Structure

CCVSC has five full-time members of the commission and a staff of 32 full-time employees, including non-supervisory positions that are members of a bargaining unit, all of who work 32.5 hours per week. Members of the commission are appointed by a judge of the court of common pleas for five-year terms. Commissioners are appointed from different veterans organizations - American Legion, Veterans of Foreign Wars, Disabled American Veterans (DAV), AMVETS and Military Order of Purple Hearts of the U.S.A. (M.O.P.H) or Vietnam Veterans of America (V.V.). In 2000, the Ohio Revised Code was changed to state the year an appointment can commence for a designated veterans organization, thereby allowing one appointment per year with a five-year rotation for each veterans organization.

Chart 2.1 provides an overview of the organizational structure of the Cuyahoga County Veterans Service Commission. The organizational structure is further detailed in the **organization and staffing section** of this report.

Chart: 2-1 Cuyahoga County Veterans Service Commission



Performance Measures

The following is a list of performance measures that were used to conduct the assessment of compliance:

- Assess compliance with United States Code Title 38 Veterans' Benefits and the Wagner-Peyser Act of 1933.
- Assess compliance to the Ohio Revised Code (RC) sections 5901.01 through 5901.99.
- Assess compliance to the Ohio Administrative Code (OAC) section 5902.
- Determine what county policies and/or regulations affect CCVSC and assess CCVSC's compliance.

Findings and Recommendations

Federal Compliance

F2.1 Congress declared as its intent and purpose that there shall be an effective (1) job and job training counseling service program, (2) employment placement service program, and (3) job training placement service program for eligible veterans and eligible persons and to ensure that job placement activities are carried out in coordination and cooperation with appropriate state public employment service officials. Each grant or contract by which funds are made available in a state, shall contain a provision requiring the recipient of the funds to comply with the provisions of Chapter 4100 of Title 38.

In the United States Code Title 38. Veteran's Benefits, Chapter 41. Job Counseling, Training, and Placement Services for Veterans, Congress made the following findings:

- “As long as unemployment and underemployment continue as serious problems among disabled and Vietnam-era veterans, alleviating unemployment and underemployment among such veterans is a national responsibility.”
- “Because of the special nature of employment and training needs of such veterans and the national responsibility to meet those needs, policies and programs to increase opportunities for such veterans to obtain employment, job training, counseling and job placement services and assistance in securing advancement in employment should be effectively and vigorously implemented by the Secretary of Labor and such implementation should be accomplished through the Assistant Secretary of Labor for Veterans' Employment and Training.”

The Wagner-Peyser Act of 1933 established a nationwide system of public employment offices and was amended in 1998 to be part of the One-Stop delivery system. Although the names of these offices may differ (Employment Services, Employment Security Commission, Job Services, One-Stop Center or Workforce Development Center) their mission is the same: to assist job seekers in finding jobs, employers in finding qualified workers and, in some areas, to provide job training and related services. Under the Wagner-Peyser Act, funds are allocated to each state to plan and administer a labor exchange program that most effectively responds to the needs of the state's employers and job seekers.

CCVSC is not directly obligated to comply to Title 38 and the Wagner-Peyser Act since both of these federal mandates affect only state initiatives.

State Compliance

F2.2 The Ohio Revised Code (RC) is comprised of all statutes of a permanent and general nature of the State of Ohio, as revised and consolidated into general provisions, titles, chapters and sections. RC Title 59 Veterans – Military Affairs contains 36 sections; however, this audit will focus primarily on those sections that are exclusive to the veterans service commission and significant to veterans service commission operations.

The Ohio Administrative Code (OAC) is a complete text of rules promulgated by the state agencies to implement provisions of the Revised Code.

In order to determine CCVSC’s compliance to the RC and OAC, a random sample size of sixty veterans’ claim files were reviewed. Documentation found in the files was not tested for its validity, accuracy or integrity. In addition, CCVSC personnel files and the files of the judge of the court of common pleas, who has the administrative oversight for CCVSC judicial committee, were also reviewed.

CCVSC’s compliance to the RC and OAC is illustrated in **Table 2-1** and provides a summary of codes that require specific action from CCVSC or Cuyahoga County.

Table: 2-1 CCVSC’s Compliance to the RC and OAC

Number	Brief Description	Comment
RC 5901.01	Veteran and veterans plot defined. Stipulates what a “veteran” means throughout RC5901. Section (C) “Veterans plot” is described as a plot of land in any cemetery, set apart to be exclusively used for interring the remains of deceased veterans.	F2.3
RC 5901.02	Veterans service commission, members; recommendations; vacancies. States how a veterans service commission is composed, qualifications of commission members, the recommendation process for appointments by veterans organizations, the appointment process by a judge of the court of common pleas and the years the appointment will commence, by veterans organization.	F2.4 and Table 2-2

RC 5901.03	<p>Officers; meetings; removal of members; duties.</p> <p>Charges the commission members to select officers of the commission and mandates commission meetings at least once per month. Allows the judge of the court of county pleas the right to remove a member of the commission for cause and fill vacancies on the commission. In addition, outlines the minimum duties of the commission members.</p>	F2.7 through F2.13
RC 5901.04	<p>Compensation and expenses of members of the commission.</p> <p>Directs the board of county commissioners to reimburse reasonable documented expenses of commission members and, in addition shall fix a fair compensation.</p>	F2.15
RC 5901.05	<p>Veterans service committee.</p> <p>Allows the veterans service commission the opportunity to appoint a veterans service committee of at least three county veterans whose duties will be set by the commission members.</p>	F2.16
RC 5901.06	<p>Executive director; investigators and clerks.</p> <p>Addresses who the veterans service commission may employ - an executive director, and such investigators and clerks as are necessary to perform the duties of the commission, along with qualifications for employment. Also, it includes provisions for the commission members to establish compensation for such investigators and clerks.</p>	F2.17
RC 5901.07	<p>County veterans service officers and assistants.</p> <p>Establishes that the veterans service commission employ one or more veteran service officers - one of whom may act as the executive director (RC5901.06) and fix compensation. The RC also states the qualifications for a veterans service officer and requires the veterans service commission to employ the necessary clerks, stenographers and other personnel to assist the veterans service officers in the performance of their duties and provide suitable office space, supplies and incidental expenses.</p>	F2.18
RC 5901.08	<p>Applicants for financial assistance.</p> <p>Defines who may be eligible for financial assistance.</p>	In compliance F2.19
RC 5901.09	<p>Statement of income and property; confidentiality of information.</p> <p>Outlines what is to be provided by each financial assistance applicant and includes a process to determine the confidentiality of records.</p>	In compliance F2.20

RC 5901.11	<p>Determination of funds needed; budget request; tax.</p> <p>Specifies that on or before the last Monday in May in each year, the veterans service commission should meet and determine in an itemized manner the probable amount necessary for the aid and financial assistance. The commission member must then prepare a budget and submit it to the board of county commissioners for review and appropriation. The board, at its June session, should make the necessary levy, not to exceed five-tenths of a mill, to raise the amount that the board approves.</p>	In compliance
RC 5901.15	<p>Immediate assistance; unclaimed assistance fund.</p> <p>Defines who is eligible to receive immediate assistance and for those awards that are not called for within 60 days shall be paid back to the county treasury to the veterans service commission's unclaimed assistance fund.</p>	F2.21
RC 5901.16	<p>Application or petition for veterans plot in cemetery.</p> <p>Stipulates the veterans service commission shall purchase or provide a veterans plot and that such expenses be paid from county funds.</p>	F2.22
RC 5901.20	<p>Verified statement of burial or removal.</p> <p>Charge the veterans service commission to verify an itemized burial expense statement.</p>	In compliance
RC 5901.21	<p>Purchase of additional plots.</p> <p>Allows for the purchase of additional plots in a cemetery in which all veterans' plots have been filled.</p>	F2.23
RC 5901.22	<p>Contracts for purchase and maintenance of plots.</p> <p>Allows the board of county commissioners to purchase plots of ground for the burial of deceased veterans.</p>	In compliance
RC 5901.23	<p>Plots open for burial on application.</p> <p>States any veterans plot owned by the county to be open for burial of the body of a deceased veteran.</p>	In compliance
RC 5901.25	<p>Commission to contract for burial of indigent veteran, parent or spouse.</p> <p>Requires the veterans service commission to contract, at a fair and reasonable price, with the funeral director selected by family or friends, to defray the necessary funeral or cremation expenses. The burial site cannot be one used exclusively for paupers and criminals.</p>	F2.24

RC 5901.26	Duties of commission as to burial of indigent. Specifies the RCs that requires the form of contracts and regulations that the veterans service commission must abide.	F2.24
RC 5901.27	Determination of indigency; report to county commissioners. States that before assuming the charge and expense of any burial or cremation, the veterans service commission shall satisfy itself, beyond a reasonable doubt, that the family of the deceased is unable, for want of means, to defray such expenses. There upon, a report of such assistance shall be made to the board of county commissioners.	F2.25
RC 5901.29	Funeral director's blanks Illustrates what the copy on a form must contain and also specifies what the funeral director is to furnish for the service.	In compliance
RC 5901.31	Savings on expense; delay where additional funds may be coming to the family. Requires the veterans service commission to withhold any funds until it appears that the family has received any additional funds such as life insurance.	In compliance F2.26
RC 5901.35	Care of graves of veterans. Specifies that the board of county commissioners shall provide for the proper care of veteran graves who are buried in lots exclusive for veterans.	In compliance F2.27
RC 5901.99	Misrepresentation of veteran status.	F2.28
OAC 5902-1-01	Education, training, certification for newly appointed members of the commission (appointed after January 1, 1995.)	F2.4 and Table 2-2
OAC 5902-1-02	Education, training, certification for members of the commission	F2.4 and Table 2-2
OAC 5902-1-03	Minimum qualifications for hiring members of the commission	F2.4 and Table 2-2
OAC 5901-1-04	Certifying veterans service officers	F2.15 and Table 2-3
OAC 5901-1-05	Accrediting veterans service officers	F2.15 and Table 2-3
OAC 5901-1-06	Education of veterans service officers	F2.15 and Table 2-3

Source: AOS

F2.3 **RC 5901.01** defines a veteran and veterans plot. CCVSC defines an honorably discharged veteran in its Policies and Guidelines manual number 48 "Policy to Define an Honorably Discharged Veteran." However, CCVSC's guidelines do not specifically define a veterans plot nor do they reference the definition supplied in RC 5901.01 which states " 'Veterans plot' means a plot of land in any cemetery, set apart to be exclusively used for interring the remains of deceased veterans."

CCVSC's guideline number 41 "Guideline for County Veterans Burial/Plot Allowance in Lieu of a Free Grave," states "...applicants shall be required to choose between accepting one of the free graves in the veterans sections in Highland Park Cemetery or the West Park Cemetery or taking the new burial/plot allowance ..." The burial/plot allowance is discussed in **F2.12**. In 1999, the Ohio Western Reserve National Cemetery was opened in Medina County, Ohio. A free grave is offered by the federal government to any veteran, and their spouse and dependent children who precede the veteran in death.

CCVSC has three options to offer to veterans' families - Highland Park Cemetery, West Park Cemetery and the Ohio Western Reserve National Cemetery. However, CCVSC does not define a veterans plot in their policies and guidelines. A definition of a veterans plot would give CCVSC staff a consistent basis for describing what benefit a veteran, or their family, has for receiving a free grave from either the federal government or Cuyahoga County.

R2.1 CCVSC should develop a guideline to define a veterans plot as stated in RC 5901.01. The guideline should describe all options that are available which would include the following:

- Free grave at either an eastside cemetery - Highland Park/Cleveland Memorial Park or at a westside cemetery - West Park in the veterans' section provided by the county.
- Free grave at the Ohio Western Reserve National Cemetery in Medina County, Ohio.

In addition, program guidelines should contain the following minimum best practices elements:

- Define the program's purpose and benefit.
- Identify target recipients and eligibility criteria.
- Define agency's responsibilities, with time frames.
- Define implementation process.
- Determine a plan for program awareness.
- Setting timelines to evaluate the plan, and make necessary adjustments.

Working with the county to develop feasible alternatives would ensure that CCVSC would stay in compliance with the RC.

F2.4 **RC 5901.02** sets forth the requirements for a member of the veterans service commission; while the OAC pertains to education, training, certification and minimum qualifications for hiring members of the commission. Members of the commission's personnel files contained little information on the individual commissioner's compliance to the RC and OAC; therefore, other sources were checked. The Governor's Office on Veterans Office (GOVA) and the Cuyahoga County Common Pleas judges provided additional information.

Table 2-2 illustrates information contained, or otherwise noted, in members of the commission's personnel files reflecting compliance to a combination of RC 5901.02 and OACs 5902-1-01, 5902-1-02 and 5902-1-03 as of December 2001.

Table 2-2: CCVSC's Commissioners' Compliance to the RC and OAC

	DAV ¹	AMVETS ¹	VVA ¹	VFW ¹	Am Legion ¹
RC 5901.02					
Residency	✓	✓	✓	✓	✓
Judge notifies appropriate veterans organization by 10/15	Document not found	Document not found	✓	✓	✓
Nomination letter	Document not found	Document not found	✓	✓	✓
Appointment letter due by 01/15	✓	✓	✓	✓	✓
DD 214 (service discharge paper)	✓	✓	✓	✓	✓
OAC 5902-1-01					
Special Course Attended for New Commissioners	✓ ²	✓ ²	✓ ²	✓ ²	✓ ²
Signed Code of Ethics	✓ ²	✓ ²	✓ ²	✓ ²	✓ ²
OAC 5902-1-02					
Re-appointed commissioner: Four education credits per year	NIC ³	✓ ²	✓ ²	✓ ²	✓ ²
Updated Code of Ethics	✓ ²	✓ ²	✓ ²	✓ ²	✓ ²
OAC 5902-1-03					
DD 214 (service discharge paper)	✓	✓	✓	✓	✓
High School graduate or equiv.	✓ ⁴	✓	✓	✓	Document not found
Background investigation	Document not found	Document not found	Document not found	Document not found	Document not found ⁵

Source: CCVSC's members of the commission's personnel files, court of common please judge's files and GOVA
 ✓ In compliance.

¹ DAV - Disabled American Veterans; AMVETS - American Veterans; VVA - Vietnam Veterans of America; VFW - Veterans of Foreign Wars; and AM Legion - American Legion

² Information provided by GOVA

³ Not in compliance - only two credits were earned.

⁴ Associates of Arts, Northwestern State University, 1977, psychology.

⁵ A signed form for a background investigation was completed on October 3, 2000. No evidence of completion.

During the course of the audit, commission members' personnel files, court of common pleas judges' files and GOVA were researched for documentation which would provide evidence of compliance. When proper documentation could not be found, it was determined that compliance was not met. **Table 2-2** indicates that CCVSC is in compliance on only 40 of 60 segments. However, a review of RC 5901.02 and OAC 5902-1-03 indicates that the judge of the court of common pleas must complete these code requirements and ensure the qualifications of the appointee. When the judges' responsibility segments are removed, CCVSC is shown to be in compliance in 29 of 30 segments.

The only compliance issue not met by the commissioners was that one commissioner did not complete his required four credits of education for 2000. OAC 5902-1-02 states "...In order to be certified each re-appointed commissioner shall attend and complete annually a minimum of four credits of formal instruction concerning the rules, procedures, and laws relating to his/her duties as a commissioner..."

R2.2 Maintaining the required continuing education requirements, mandated by the OAC, helps ensure commission members will be knowledgeable of changes in the OAC and RC. The executive director of the commission should be proactive to ensure the commissioner's compliance to all the OAC and RC requirements and advise the commissioner(s) of any deficiencies. The executive director should also coordinate compliance issues with the court of common pleas judge and GOVA.

F2.5 **RC 5901.02** requires a judge of the court of common pleas, who is responsible for making appointments, to notify each post or chapter of each organization within the county from which a member must be appointed and request a list containing three recommendations of persons eligible for the appointment. If the judge does not receive any recommendations within 60 days after providing the required notification, the judge may appoint any qualified veteran to represent the veteran community.

OAC 5902-1-03 states the minimum qualifications for the hiring of a veterans service commissioner. As shown in **Table 2-2**, there was no evidence, in any of the files researched, which indicated that the court of common pleas judge completed a background check.

R2.3 The judge of the court of common pleas must follow the directives in RC 5901.02 and OAC 5902-1-03 to maintain compliance for CCVSC. For additional guidance on this process, GOVA has an information packet, including a booklet, that outlines the process to appoint veterans service commission members. The packet also contains a flowchart on the appointment process, along with sample forms and job description. In order to ensure that the requirements of OAC 5902-1-03 are met, the judge of the court of common pleas should immediately conduct background investigations of all current commission members.

Although not required by law, CCVSC's personnel files should contain all the information that is required of members of the commission to ensure compliance. This extra effort is a good practice in case the original documents are misplaced or lost. CCVSC's executive secretary should be charged with the duty to ensure that all documentation is included in members of the commission's personnel files and information is shared with the judge of the common pleas court.

F2.6 **Table 2-3** supplies additional information derived from members of the commission's personnel files through December 2001.

Table 2-3: Additional Information on CCVSC's Commissioners

	DAV	AMVETS	VVA ¹	VFW	Am Legion
RC 5901.02					
Appointment letter	12/04/97	01/27/97	12/29/00	12/28/00	12/28/99
Ending Dates of Appointment	12/31/01	10/15/01	12/31/03	12/31/05	12/31/04
Appointment commencement dates ²	'02 and '07	'03 and '08	'04 and '09	'01 and '06	'00 and '05

Source: CCVSC's members of the commission's personnel files, court of common please judge's files and GOVA

Note: DAV - Disabled American Veterans; AMVETS - American Veterans; VVA - Vietnam Veterans of America; VFW - Veterans of Foreign Wars; and AM Legion - American Legion

¹ This commission position may be filled by the VVA or Military Order of Purple Heart of the U.S.A.

² Beginning in the year 2000, RC 5901.02 states the years veterans' organizations will have their member appointed.

Table 2-3 indicates that the currently appointed members of the commissions do not completely parallel the new 2000 requirement in RC 5901.02 (A) through (E), which defines what year a veterans organization's member is appointed to the veterans commission.

R2.4 As the judge of the court of common pleas makes the next series of appointments, the term's length should be made so that re/appointments occur according to the time frames in RC 5901.02 (E). In particular, the appointing judge should make the expired October 15, 2001, appointment for AMVETS to expire on December 31, 2002. This short appointment will allow the judge of the court of common pleas to bring the final veterans service organization appointment into alignment with RC 5901.02.

During the course of this audit, a judge of the court of common pleas appointed a member from AMVETS to a two year term as a commissioner of CCVSC bringing all commission members into alignment for reappointments based on the years outlined in RC 5901.02 (E).

F2.7 RC 5901.03 Officers; meetings; removal of members; duties.

The first section of RC 5901.03 states the following:

“The veterans service commission shall select one of its members as president, one as vice-president and one as secretary. The commission shall meet at least once each month. A judge of the court of common pleas may remove any member of the commission for cause and shall fill vacancies occurring on the commission for the unexpired terms, in the manner provided in section 5901.02 of the Revised Code.”

At CCVSC’s February 16, 2000 board meeting, members of the commission approved a motion to elect their officers on October 15 of each year with the officers assuming their duties immediately. The new procedure places CCVSC in compliance with RC 5901.03.

The second section of RC 5901.03 pertains to 10 duties (A through J) that members of the commission must include, but are not limited to, in their operations. The following sections of RC 5901.03 were determined to be in compliance:

- (A) Employing such staff as are necessary to carry out the commission’s duties, and fixing their compensation;
- (D) Causing the budgets of the veterans service commission and the veterans service office to be presented to the board of county commissioners for approval;
- (J) Taking other actions required by this chapter.

Findings **F2.8** through **F2.14** discuss the sections of RC 5901.03 not in compliance.

F2.8 RC 5901.03(B) Requires establishing policies and procedures for the administration of the commission and the veterans service office;

Veterans service commissions are established to provide emergency relief and support to veterans. Within the commission, accredited veterans service officers (**F2.23**) maintain an office to advise and assist present and former members of the armed forces of the United States, veterans, and their spouses, surviving spouses, children, parents and dependents in presenting claims or obtaining rights or benefits under any law of the United states or of the State of Ohio. Although the veterans service officers are employed by the veterans service

commission, their duties require them to review a different set of confidential information of their clients which cannot be seen by commission staff.

CCVSC has documented its administrative policies and procedures in its Policies and Guidelines manual. However, the Policies and Guidelines manual does not include any mention of the veterans service office administration and, in general, needs updating. See **program assessment and case management** for additional discussion on CCVSC's Policies and Guidelines manual, including the creation of two separate documents: a policy and procedure manual and a guideline manual. RC 5901.03 states "The commission duties shall include but are not limited to the following: ...(B) Establishing policies and procedures for the administration of the commission and the veterans service office;..." RC 5901.03(B) is very specific that the commission shall establish policies and procedures for the administration of the veterans service office.

R2.5 RC 5901.03 (B) CCVSC should develop a policy and procedure manual for veterans service office administration. The policy and procedure manual should include, in part, a statement that incorporates CCVSC's policy and procedure manual and then include policies and procedures specific to the operations of the veterans service office. The veterans service office should abide by CCVSC's guideline manual.

F2.9 RC 5901.03 (C) Establishes policies and procedures for the administration of assistance as provided under this chapter;

CCVSC's guideline number eight "Guideline for Applying for Assistance and Verification" does not detail specific information. The guideline does not give the commission members criteria on who is eligible for financial assistance nor does it state what amount of financial assistance may be given. See **program assessment and case management** for discussion on this guideline.

F2.10 **RC 5901.03(E)** Requires establishing programs of outreach and coordination with other agencies to enhance available services to veterans within the county;

CCVSC's Policy and Guideline manual includes the following coordination with other agencies guidelines:

- Number 17 - Guideline for referring clients to Job Training Partnership Act (JTPA), April 19, 1996.
- Number 21 - Guideline for referring clients to employment assistance through the Ohio Transition Assistance Program (OTAP), May 23, 1996.

- Number 22 - Guideline for referring clients to Westside Industrial Retention and Expansion Network (WIRE-Net), April 17, 1997.
- Number 27 - Guideline for referring clients to Vet Centers, September 23, 1996.
- Number 32 - Guideline for referring clients to Vocational Guidance Services (VGS), Cleveland empowerment zone - job match offices, January 21, 1997.

The primary focus of CCVSC's guideline 27 (although it mentions a few other county agencies) is to ensure clients are referred to the Cleveland VA Medical Center. Responsibility, as stated in the guideline, resides with the interviewer and caseworker. There is no mention in the guideline of referring the client to CCVSC's own veteran service officers.

Ohio's Attorney General opinion 2001-33 provided a legal definition of an outreach program and it stated:

“...the type of program a veterans service commission has a duty to establish under R.C. 5901.03(E) is a program that makes a systematic attempt, working together with other agencies, to increase available services specifically to veterans within the county.”

In a sample review of CCVSC's client files, it was noted that the only documented referrals were to the Veterans Administration and Ohio Bureau of Employment Services (OBES). Referrals to JTPA, OTAP, WIRE-Net or VGS were not in evidence. In a request to CCVSC's supervisor of interviewers for other agencies' contact names and telephone numbers, the information was not readily available in CCVSC's office. In addition, the intake supervisor stated that the JTPA program is no longer in existence.

In its 2000 budget, CCVSC had not established a budget for outreach programs; however, the 2001 budget request has allocated \$300,000. CCVSC's finance director stated that the outreach program allocation would be spent primarily on advertising. As of December 2001, no expenditures have been incurred in the outreach program line item.

R2.6 RC 5901.03(E) CCVSC should actively and aggressively seek out outreach programs that would benefit the veterans of Cuyahoga County. CCVSC should create an updated policy on outreach programs. The policy should include the requirement for a CCVSC produced handbook and contain, in part, the following information:

- A brief descriptions on VA benefits.
- A veterans service officer is located at CCVSC and is available to assist the client.

- A listing of Cuyahoga County agencies that may be of service to the client.
- A directive that all clients seen by a caseworker, or interviewer, receive a copy of the handbook, with a receipt form signed by the client and CCVSC staff person and the signed form becoming part of the client's permanent case file.
- The staff position responsible for the maintaining the handbook, along with a time-frame for review and update of the handbook.

CCVSC should also take a pro-active approach in identifying and developing on-going relationships with county agencies that may be of service to CCVSC's clients. See **program assessment** for further information on outreach programs.

F2.11 **RC 5901.03(F)** Requires promoting, monitoring and providing funding for ongoing education and training for veterans service members of the commission and staff;

In review of CCVSC's budget line item for training, expenditures indicate that the members of the commission and veterans service officers do attend training courses; however, training for other staff is almost non-existent. In the review of members of the commission's personnel files, there is very little documentation on training courses completed and what the training course was to accomplish.

R2.7 RC 5901.03(F) CCVSC should have a policy on employee training and expenditures. This policy should be inclusive for all staff, including members of the commission, for all training. See the **financial section and organization and staffing section** for further information on training and training expenses.

F2.12 **RC 5901.03(G)** Requires making reports to the organizations represented on the commission, as provided in section 5901.02 of the Revised Code, and to others, upon request;

In review of the 2000 and 2001 CCVSC's board minutes, the only mention of reporting activities was members of the commission attendance at various veterans organization to explain CCVSC services. However, CCVSC does produce an annual report and a quarterly newsletter that is distributed to all Cuyahoga County post commanders of veterans organizations, judges, mayors, members of the State Senate and House of Representatives and other interested citizens.

R2.8 Although CCVSC is providing reports to veterans' organizations through their quarterly newsletter, copies of the commission's monthly board meeting minutes should also be sent

to all veterans organizations in Cuyahoga County. Sending out the commission's board minutes would help support compliance for paragraph (E) of this RC section.

- F2.13 RC 5901.03(H)** Requires establishing regularly scheduled transportation for veterans to and from veterans administration medical centers whose districts the county is within, through contractual agreements or through other arrangements, determined by the commission to be most cost-effective;

CCVSC does not provide regularly scheduled transportation to either the Wade Park VA Hospital or the Brecksville VA Hospital, which are part of the Cleveland VA Medical Center. However, according to CCVSC's Policy and Guideline Manual number 7 "Guideline for "Donations and Distribution of Bus Tickets" bus tickets, with a majority vote of the members of the commission, are provided to a veteran for transportation to the veterans hospitals, and other facilities on an emergency basis.

The CCVSC van driver stated that CCVSC's van was used only once in the past two years to transport a veteran to a veterans hospital. Summit County VSC transports veterans to the Wade Park VA Hospital (which is on the eastside of Cleveland) and the Brecksville VA Hospital (which is south of Cleveland). Summit County VSC has a 15 passenger van which is used two days per week to transport veterans to the Cleveland VA Medical Center. On the days that the Summit County VSC van is not in operation, veterans receive bus tickets to get to the veteran's medical centers. Summit County VSC also uses their van to transport veterans to the Ohio Veterans Home in Sandusky, Ohio.

- R2.9** CCVSC does not provide the required regularly scheduled transportation for veterans to and from veterans administration medical facilities. CCVSC should develop a transportation strategy to meet this requirement. CCVSC should utilize its van to provide regularly scheduled service to the two VA hospitals that are located in the greater Cleveland area. CCVSC should review the process that Summit County Veterans Service Commission utilizes for the transportation of their veterans to the Cleveland VA Medical Center. See **program assessment** for further information on transportation.

- F2.14 RC 5901.03(I)** Requires participating in appropriate memorial and commemorative activities to help promote patriotism and veterans services;

CCVSC does participate in some veterans' activities, but these activities can only be found through a review of the commission's minutes. CCVSC does not keep a log on commission members' activities. Whenever commission members attend a memorial or commemorative activity that helps promote patriotism and veterans services, the board includes this information in a report which is part of the general monthly board minutes. Board meetings are held on the third Wednesday of every month.

R2.10 RC 5901.03(I) CCVSC’s executive secretary should be instructed to maintain an annual log to record whenever a member of the commission attends a memorial or commemorative service that helps promote patriotism and veterans services. The log should also include any veterans service officer, or other CCVSC’s staff, that may also attend such an event. The information gathered on attendance at veterans’ activities could be summarized and communicated in their annual report.

F2.15 **RC 5901.04** pertains to the compensation and expenses of members of the commission. The code states, in part, on the presentation of an itemized statement, the board of county commissioners shall allow the persons composing the veterans service commission their reasonable expenses incurred in the performance of their duties, and shall fix a fair compensation for their services. CCVSC uses Cuyahoga County’s standard “Request for Board Action” form with a cover letter for expenses. In the matter of fixing a fair compensation, the members have received in-term pay increases.

Pay raises given to CCVSC members in recent years have been in violation of the Ohio Constitution, Article II § 20, which prohibits the change in a public officer’s salary during his or her term. Although RC 5901.04 allows the board of county commissioners to fix a fair compensation for the services of veterans service commission members, and provide for reasonable expenses incurred by them, it does not waive them from compliance with the state constitution.

The Attorney General of Ohio issued opinion number 2001-038, dated September 5, 2001, which states:

- “1. Members of a county veterans service commission are ‘officers’ for the purposes of Ohio Const. Art. II, § 20. Therefore, a member of a veterans service commission, who is holding office at the time the board of county commissioners increases the compensation for that position, is prohibited from receiving such increase for the duration of the term.
- “2. The members of a county veterans service commission, who are serving at the time the compensation for such position is increased by the board of county commissioners, may not receive such increase by resigning and being re-appointed to the commission only by a judge of the common pleas court. They may receive such increase upon their reappointment to the commission only after the expiration of the term they were serving when the increase was adopted.”

On October 17, 2001, the Cuyahoga County prosecutor issued a memorandum to the court of common pleas judge who chairs the Veterans Service Commission Judicial Committee. The county prosecutor wrote the following:

“In light of recent OAG [Ohio Attorney General] findings that the veteran service commissioners are officers under Article II, Section 20, no in term increases, including COLAS, should be granted to commissioners.

“In light of recent OAG findings, the BOCC should be advised that any increases in compensation directed to the VSC should be restricted from application to veterans service commissioners while in term.”

In December 2000, CCVSC members submitted a resolution to the Board of County Commissioners to increase compensation by 5 percent for FY 2001. Each of the five current commission members was in term at the time this raise was proposed in 2000 and each received the increase during this same term in which the increase was proposed. In December 2001, the commission members proposed a 3.02 percent increase for FY 2002. This raise has not been implemented. If applied to all of the existing CCVSC members, this would be an in-term increase for the five commissioners.

R2.11 Based on the attorney general’s opinion and the county prosecutor’s memorandum, the incumbent commission members should not further increase their compensations during their term of office. The raise proposed for FY 2002 should only be applied to the salary of CCVSC members beginning a new term. In addition, the raises that were given in FY 2001 should be repaid by the commission members who received them. CCVSC should request an opinion from the county prosecutor’s office as to whether raises granted in years prior to FY 2001 should also be repaid.

To address compensation increases in the future, CCVSC members may suggest an increase in compensation to be applied to commission members (new or re-appointed) starting a new term (full 5-year term or portion of an unexpired term). A new or re-appointed commission member term begins every January 1, RC 5901.02 (A), (B), (C), (D) and (E). To ensure future compliance, the commission members, during budget preparation time, should adopt a resolution that defines the new commission member’s five-year compensation schedule. In addition, the incumbent CCVSC’s commission members should request an opinion from the county prosecutor to determine what their compensation should be for the remainder of their terms and if any monies are due to the county.

Cuyahoga County should ensure that various offices responsible for approving and implementing raises or increases are aware of, and understand, all laws pertaining to officers of Ohio receiving increases while in office. In addition, CCVSC members should be aware, not only of RC 5901, but all laws and regulations pertaining to a county veterans service commission.

Financial Implication: Each of the five commissioners should remit the salary increase of \$2,596.36 received in FY 2001, for a total of approximately \$13,000.

F2.16 **RC 5901.05** gives CCVSC the right to establish a veterans service committee on the first Monday of January of each year with the duties being set by the members of the commission.

The current members of the commission have never appointed such a committee. However, during the early 1980's, such a committee did exist at CCVSC.

R2.12 Although CCVSC is not out of compliance, members of the commission should strongly consider appointing a veterans committee. The committee could be charged to seek feedback from the veterans community of Cuyahoga County and serve as a focal point in helping develop long- and short-range planning goals for CCVSC. The committee's additional knowledge of Cuyahoga County veterans could provide valuable input in developing a strategic plan. See the **organization and staffing section** for further information on strategic planning.

F2.17 **RC 5901.06** gives CCVSC authority to employ an executive director, who shall be a veteran and shall be an unclassified employee, and such investigators and clerks as necessary to perform the duties of the commission. Each investigator and clerk shall be a veteran or, if a qualified veteran is not available, the surviving spouse, child or parent of a veteran and employed in classified service exempt from civil service examination.

Probably, CCVSC was not in compliance because the person who served as the deputy director, and functioned in the capacity of an executive director, was not a veteran and was not a veterans service officer (RC 5901.07) (**F2.18**). CCVSC does not currently employ an executive director. CCVSC employed a deputy director from February 2000 until April 24, 2001. In addition, CCVSC's guideline number 19 "Performance Evaluation Policy," dated June 23, 1997 states "The title of Deputy Director (the Division Manager) has been changed to Executive Director..."

The draft job description for a deputy director, which is being used for the executive director's position, only includes the job requirement that the position must be held by a "veterans classification as defined by the RC." The draft job description does not state "...who shall be a veteran..."(RC 5901.06) or "...veterans service officer, one of whom may act as the executive director" (RC 5901.07).

RC 5901.06 also states that "... if a qualified veteran is not available , the spouse, surviving spouse, child, or parent of a veteran" (veterans status) may be employed. CCVSC did not have any documentation available to determine if they exhausted all reasonable means to hire a veteran before they hired a veterans status person.

R2.13 Commission members should employ an executive director as allowed by RC 5901.06 and is currently in the process of hiring one. CCVSC should send the executive director's job description to the county's human resource department and the county prosecutor's office to determine if the job description should mirror RC 5901.07 which states that a veteran or veterans service officer may serve as the executive director. CCVSC should also include a

statement in its job description that special consideration will be given to applicants for the executive director's position to veterans who hold a veterans service officer certification. This consideration is important because the executive director oversees veterans service officers, and VSO's client case files contain confidential information that can be viewed only by veterans service officers. Both the clarification from the county's human resource department and prosecutor should be in hand before CCVSC hires an executive director. See **organization and staffing** for further information on personnel issues.

In addition, all interview application files should contain a worksheet that outlines what the commission members did to ensure that "a qualified veteran was not available" before it hires a veterans status person. CCVSC should also obtain an opinion from the county prosecutors if CCVSC can hire any other administrative title, and be in compliance with RC 5901.06 and .07 and then amend guideline number 19 according to the prosecutors opinion.

- F2.18 **RC 5901.07** stipulates that a veterans service commission must employ one or more veterans service officers, fix their compensation, employ the necessary support staff, provide suitable space, supplies and incidentals which will be paid out of the funds appropriated to the commission. CCVSC is in compliance with the first paragraph of RC 5901.07 which details who can serve as a veterans service officer. CCVSC employs one senior veterans service officer and two veterans service officers in training. A veterans service officer in-training must complete at least 18 months of on-the-job training before they can take a GOVA's certification test to become a veterans service officer. According to GOVA, it takes approximately 2 to 2.5 years to become a proficient veterans service officer. This timeframe could be shorter, or longer, depending on the availability of other service officers for advice and the previous experience and education of the veterans service officer in training.

As stated in **F2.8**, veterans service officers are present to advise and assist present and former members of the armed forces, and their dependents, in presenting claims or obtaining rights or benefits under any law of the United states or of the State of Ohio. Based on the analysis completed in the **program assessment** section, it appears that CCVSC's veterans service officers are potentially not processing the number of claims as would be expected for a county with a large population of veterans. CCVSC's senior veterans service officer stated that CCVSC used to employ seven veterans service officers and he feels that the veterans service officer's department is currently understaffed. With two CCVSC veterans service officers nearing retirement, CCVSC may not be able to provide a high quality of Veterans Administration assistance to their clients.

- R2.14** CCVSC should take the necessary steps to ensure a continuity of veterans service officers, since it takes approximately two-plus years to become an effective veterans service officer, CCVSC should do a work study analysis to determine the correct amount of veterans service officers that are needed to meet the needs of the veterans community in Cuyahoga County.

F2.19 **RC 5901.08** Defines who may be eligible for financial assistance along with a county residency requirement of three months. CCVSC appears to be in compliance because its Guideline Number 8 “Guideline for Applying for Assistance and Verification,” section A, states how an applicant can prove residency. In addition, guideline number 8 includes a statement that an applicant for financial aid must complete GOVA form “County Veterans Service Commission Financial Assistance Application/Statistical Data Sheet” which is part of the application package. CCVSC does have procedures in place that, if followed, will keep CCVSC in compliance for RC 5901.08. However, as stated in **F2.2**, documentation found in files was not tested for its validity, accuracy or integrity.

F2.20 **RC 5901.09** is composed of five sections. Section (A) specifies that each applicant for financial assistance shall provide the veterans service commission with a statement concerning the applicant’s household income and financial holdings. The statement shall be made on blank forms furnished by the commission. It appears CCVSC is in compliance with section RC 5901.09 (A) with its guideline number 8 applying for assistance (**F2.19**) and its use of GOVA forms. In addition, CCVSC’s application package has a check list of all necessary documents that an applicant must have to complete the application process. As stated in **F2.2** a random sample of 60 case files were reviewed. The review noted that all items listed on the check list were contained in the case file. CCVSC has procedures in place that, if followed, will keep CCVSC in compliance for RC 5901.09. However, as stated in **F2.2**, documentation found in files was not tested for its validity, accuracy or integrity.

Section (B) states which parts of a case file are not public record; and sections (C), (D) and (E) deal with confidentiality of information. During the course of the audit, it was observed by the AOS staff that confidentiality of records exist including the use of locked file cabinets for the storage of case files.

F2.21 **RC 5901.15** has two main points. First, RC 5901.15 states “The veterans service commission shall adopt and implement rules to grant immediate assistance, financial or otherwise...” and second, RC 5901.15 states “If any money so awarded as financial assistance is not called for by the applicant within 60 days after it is awarded, such amounts shall be paid into the county treasury to the veterans service commission unclaimed assistance fund, which hereby is created.”

Pertaining to the first point, CCVSC has guideline number 20 Guideline for Scheduling Appointments for Financial Assistance which advises that an “application package” must be picked up in person and that the potential client cannot schedule an interview until the required documentation in the application package is complete. Currently, potential clients must wait in excess of three weeks for a scheduled appointment to determine whether they will be granted assistance. The key words in RC 5901.15 are the words “immediate assistance.” The American Heritage Dictionary, Third Edition, Ver3.6a, 1994 defines

immediate as “occurring at once; instant.” Using the dictionary definition of “immediate,” CCVSC is not in compliance with RC 5901.15 since it does not provide instant assistance.

CCVSC does not have in its Policies and Guidelines manual specific criteria to determine what qualifies an applicant for financial assistance or the type and amount of financial assistance that may be granted.

CCVSC is not in compliance with RC5901.15 on its second point since CCVSC does not have an “unclaimed assistance fund” with the county treasury. Currently, CCVSC unencumbers unclaimed assistance awards and reports the yearly total in their annual report.

R2.15 CCVSC should try to reduce the length of time it takes for clients to schedule an interview to one week or less. Waiting three weeks or more for an interview is not immediate. In addition, although not specifically required by the RC, CCVSC should adopt a policy to establish the criteria to qualify for financial assistance and a guideline which specifies the amount of financial aid to be given. Further, the commission member should empower their employees to grant financial aid according to their policy and guideline. This policy and procedure would also ensure fairness in the awarding process and remove the possible issue of inproprietary of the commission. See **program assessment section** for further information on the timeliness of scheduling appointments and creation of policy and procedure for financial aid awards.

On the second point, CCVSC should advise its financial director to meet with the Cuyahoga County’s Office of Budget Management, the county prosecutor and the county auditor to create an unclaimed assistance fund.

F2.22 **RC 5901.16** gives the veterans service commission the right to purchase burial plots in the county and requires that the expense of such purchase be paid from the general fund of the county. Cuyahoga County’s Office of Budget Management (OBM) stated that it used to purchase the plots directly. However, two years ago, OBM transferred the responsibility of purchasing the plots to CCVSC, in the veterans service officers’ department. The funds for the plots are still paid out of the general fund of the county. It is unclear if the county’s current budgetary process complies with RC 5901.16.

F2.23 **RC 5901.21** states “that if it becomes necessary to purchase additional plots of ground in any cemetery in which a veterans plot has been filled with graves to its capacity, sections 5901.16 to 5901.24 of the Revised Code do not prevent the purchase of such additional plots.” RC 5901.22 “Contracts for purchases and maintenance of plots” and RC 5901.24 “Burial in cemetery not provided with plot” give the authority to purchase graves to the county commissioners. As explained in **F2.22**, Cuyahoga County’s OBM passed along the authority to purchase additional plots to CCVSC.

R2.16 CCVSC should ask the county prosecutor to review the budgetary and appropriation process of the county to ensure that the funds expended for purchase of veterans' plots comply with the intent of RC 5901.16 and RC 5901.21.

F2.24 **RC 5901.25** states that the board of county commissioners requires the veterans service commission "to contract, at a fair and reasonable price, with the funeral director...and cause to be interred...the body of any veteran...who dies without the means to defray the necessary funeral or cremation expenses. Such a burial may be made in any cemetery..."

RC 5901.26 states the duties of the commission as to burial of **indigent** veterans. "Pursuant to section 5901.25 of the Revised Code, the veterans service commission...abide by the regulations provided by such section."

Based on Cuyahoga County prosecutor opinions in September 2000 and February 2001, CCVSC does not appear to be in compliance with RC 5901.25 and RC 5901.26 since it not only provides a burial to indigent veterans but it also provides the same burial allowance to non-indigent veterans.

In 1999, the veterans' burial plots at the county's eastside location were nearly exhausted, thereby requiring CCVSC to look at other options. CCVSC then adopted its guideline number 41 entitled "County Veterans Burial/Plot Allowance in Lieu of a Free Grave" which states that the "County Veterans Burial/Plot Allowance" is in lieu of providing a free burial plot or grave within Cuyahoga County, Ohio. "The amount of the allowance is one thousand dollars (\$1,000.00), irrespective of the actual purchase price of the burial plot, maintenance costs, opening and closing fees, vault costs, marker setting fees and any other charges associated with the burial of the deceased veteran." See the **finance section** for further discussion of CCVSC's guideline 41 and its operating cost.

Before guideline number 41 was adopted, CCVSC requested that the Cuyahoga County Board of Commissioners review a proposal for county veterans burial/plot allowance in lieu of a free grave. OBM received an opinion from a Cuyahoga County assistant prosecutor, dated March 18, 1999, which stated "An allowance for burial plot in lieu of free graves is a reasonable exercise of discretion." CCVSC also received a memorandum from the director of Ohio's Governor's Office of Veterans' Affairs, dated February 22, 1999, that stated "...after a review of the Proposal for County Veterans Burial/Plot Allowance in Lieu of a Free Grave...in my opinion, is legal and appropriate within the scope and intent of Title 59 of the Ohio Revised Code." However, in a letter, dated September 1, 2000, answering a request from members of the commission about an addendum to guideline number 41, the county prosecutor office reversed its opinion and stated "It is my further opinion that the April Policy should be revised consistently with this opinion letter." The September 1, 2000 letter also states "My conversations with the Director and Assistant Director of the

Governor's Office of Veterans Affairs indicate they interpret the provisions [of the RC] more narrowly. That Office [GOVA] reads the authority of the veterans services commissions as only extending to needy veterans. As to the provisions dealing with graves for any veterans (O.R.C. 5901.22-5901.24), they see, I believe, the authority in a board of county commissioners, outside the auspices of the veterans service commission, to purchase graves and to provide them for any veteran." The paragraph continues, "Further, I believe that the Governor's Office Staff also sees the benefit of free graves limited to plots in the involved county, and the funeral benefit limited to a needy veteran buried in Ohio." In addition, a letter dated February 5, 2002 in response to a request to update the prior opinion on the burial allowance program, the county prosecutor's office again stated that no approval had been given to provide non-indigent burials in the county.

R2.17 CCVSC's commission proceeded in good faith in applying their guideline 41 to the county prosecutor's opinion dated March 18, 1999. However, CCVSC should rescind its guideline 41"Guideline for County Veterans Burial/Plot Allowance in Lieu of Free Grave for the following reasons:

- Cuyahoga County's prosecutor's opinions, dated September 1, 2000 and February 5, 2002
- Provides a burial benefit to non-indigent veterans

F2.25 RC 5901.27 is comprised of two basic components: first, a veterans service commission financial obligation and its responsibility to determine indigency; and second, a report to the board of county commissioners.

RC 5901.27 states "...the commission shall cause the deceased to be buried or cremated and make a report thereof to the board of county commissioners. The report shall set forth that the commission found the family of the deceased person in indigent circumstances and unable to pay the expenses of burial or cremation. The report shall also set forth the name of the deceased, the rank and command to which the deceased belonged if a veteran, the date of death, the place of burial or disposition made of the person's cremated remains, the occupation while living, and an accurate itemized statement of the expenses incurred by reason of the burial or cremation."

It appears that CCVSC is in compliance with the first part of the RC because it has procedures in place that, if followed, will keep CCVSC in compliance for RC 5901.27. However, as stated in **F2.2** documentation found in files was not tested for its validity, accuracy or integrity.

CCVSC's memorial affairs sends a financial year-to-date payment report for indigent burials to OBM, but this does not meet the intent of the requirements stated in the RC. There are no other reports on file to support the requirements of RC 5901.27 for an indigent burial

report to the board of county commissioners. The report to the county commissioners on the indigency of the veteran closes the payment process for indigent burials.

R2.18 To ensure that all the requirements of RC 5901.27 are being met, members of the commission should direct their senior memorial affairs officer to prepare a monthly report based on the requirements of RC 5901.27. The report should be forwarded to the members of the commission no later than five business days after the end of the month. Members of the commission should review the report for accuracy, adopt it at their 3rd Wednesday of the month board meeting and send the report to the board of county commissioners. Although a monthly report is not specifically required on RC 5901.27, the intent of this RC is to give the board of county commissioners current information in order that it may have the information available for its constituency.

F2.26 **RC 5901.35** states that “The board of county commissioners shall provide for the proper care of the graves of all veterans...who are buried in lots used exclusively for the benefit of veterans...in cemeteries...” The county and CCVSC (**F2.27**) only purchase graves whose contract includes perpetual care. CCVSC is in compliance with RC 5901.35.

F2.27 **RC 5901.99** pertains to misrepresentation of veteran status. The RC clearly defines a veteran and their “spouse, surviving spouse, dependent parent, minor child, or ward” as veteran status. CCVSC’s guideline number 8 “Guideline for Applying for Assistance and Verification,” paragraph U, has provisions about the commission being lied to, but it “assumes” the fraud is by a veteran. However, CCVSC does not have a guideline for “misrepresentation of veteran status.” See the **finance** and **program assessment sections** for further discussion on fraud and the use of an investigator.

R2.19 CCVSC should adopt a guideline that mirrors RC 5901.99. CCVSC, before adopting this guideline should have the county prosecutor’s office review the guideline for its compliance with RC 5901.99.

Veterans Service Officers

F2.28 OACs 5902-1-03 through 06 is a series of codes which outlines minimum qualifications for hiring; certifying veterans service officers; accrediting veterans service officers; and education of veterans service officers. **Table 2-3** displays information contained, or otherwise noted, in CCVSC’s veterans service officers’ personnel files.

Table 2-3: CCVSC Veteran Service Officers Compliance to the RC and OAC

	Service Officer in Training	Service Officer in Training	Senior Service Officer
OAC 5902-1-03			
Honorably discharged/separated veteran - DD 214	✓	✓	✓
High school graduate or equivalent	✓	✓	✓ ¹
Background investigation	Document not found	Document not found	Document not found
OAC 5902-1-04			
Certification by GOVA within 30 months	In Training	In Training	Federal Cert.
OAC 5902-1-05			
Federal Veterans Affairs certification	N/A ²	N/A ²	10/04/89
State Certification			
18 months on the job training - hiring date	05/11/00	07/03/00	Federal Cert.
70 percent score on approved test	In Training	In Training	Federal Cert.
Maintain educational requirements	In Training	In Training	✓
OAC 5902-1-06			
Earn five education credits per year	In Training	In Training	✓

Source: CCVSC veterans service officers' personnel files

¹ Bachelor of Arts, Kent State University, Corrections/Sociology

² Will be applying for State of Ohio certification

CCVSC's veterans service officers' personnel files contained most of the required compliance information. When proper documentation was not found, it was determined that compliance was not met. Only the background check was missing from the personnel files.

R2.20 Members of the commission should complete a background check on the applicant for a veterans service officer position before offering the applicant a position. The background check information should then be placed in the veterans service officers' personnel file.

Other

F2.29 In researching the RC and OAC as to where the issue of meeting compliance is addressed, and with none being found, the question was directed to GOVA. The following is GOVA's response.

“Responsibility for maintaining compliance with RC and the OAC is not any easy matter to answer. GOVA generally is responsible for it, but GOVA does this on an exception basis. The appointment process is pretty much left in the hands of the judge and the appropriate veterans organization that is required to submit a list of three nominees. Unless there is some complaint during this process that rises to and is pursued by the State Department of the Organization, GOVA generally stays out of the process. If in the case of an individual veterans service commissioner who fails to complete their certification, GOVA would notify the appointing authority of the problem and ask them to assist. The judge then has the option of removing (may) the individual for cause. The appointing authority would be required to follow the procedure outlined in Ohio Attorney General Opinion 2001-004 to complete this process. If the judge will not, then GOVA can reluctantly, and as a last resort, file a complaint with the Supreme Court and their Disciplinary Review Committee. The outcome is never predictable.”

R2.21 Although not required, members of the commission should ensure that their commission is in compliance with the RC and OAC. A first step would be to split CCVSC's Policy and Guideline manual into two separate manuals, one for policies and one for guidelines. (See **organization and staffing** section for further discussion on Policies and Guidelines manual.) Second, the members of the commission should verify the accuracy of the policies and guidelines at least once per year. The policy and guideline review should take place in December of each year before the appointment of the next members of the commission. In January of each year, each member of the commission and commission staff should review the policy and guidelines manuals, sign a form indicating that they have completed the review and have the form placed into their personnel file. Each new employee should complete the same process during their first week of employment at CCVSC. The responsibility of maintaining the personnel files for CCVSC should be with its executive secretary and become part of the job description.

The Cuyahoga County Court of Common Pleas rotates, among its judges on its veterans service commission committee, the appointment responsibility for a veteran service commission member of the commission. To ensure that the common pleas judge understands the appointment process according to the RC, the second most senior member of the commission should meet with the appointing court of common pleas judge the last part of September and review the RC appointment process. Both the judge and CCVSC should have in its files a copy of GOVA's information packet (**R2.3**) on the process for appointing a veterans service commission member.

Financial Implications Summary

The following table represents a summary of the annual cost savings. For the purposes of this table, only recommendations with quantifiable impacts were listed.

Summary of Financial Implications

Recommendations	Annual Estimated Cost Savings
R2.11 The repayment of in-term raises for commissioners for FY 2001.	\$13,000

Conclusion Statement

In general, the Cuyahoga County Veterans Service Commission (CCVSC) has, or appears to, been in compliance with the portion of the Ohio Revised Code (RC) and the Ohio Administrative Code (OAC) that pertain specifically to veterans service commissions. However, some conditions were not in compliance, or minimally in compliance, with the codes. In addition, some of the non-compliance issues were not the responsibility of CCVSC, but rather that of other entities such as the Board of County Commissioners (BOCC) and the judges of the court of common pleas.

Codes pertaining to members of the commission appointments and the minimum qualifications for hiring members of the commission were difficult to assess because of the lack of documentation in CCVSC's personnel files and the CCVSC files of the judges of the court of common pleas (RC 5901.02 and ORC 5902-1-04). The lack of documentation led to findings of non-compliance. Although not required by the RC, CCVSC's personnel files should contain all the information that is required of members of the commission to ensure compliance.

A critical non-compliance issue dealt with members of the commission, who are recognized as officers of the State, granting themselves in-term compensation increases (RC 5901.04). This non-compliance issue was assessed using an Ohio Attorney General's opinion, along with a Cuyahoga County prosecutor's opinion, both clearly outlining specifics disallowing in-term increases in compensation for State officers. Based on the attorney general's opinion and the county prosecutor's memorandum, the incumbent commission members should not further increase their compensation during their term of office and should repay the increase in compensation received in FY2001. In addition, the county prosecutor's office should determine if the increase in compensation for prior years should also be repaid.

Another crucial non-compliance issue administered improperly by the members of the commission was the implementation of position titles that were not in alignment with the RC (RC 5901.06). The RC is very specific on what personnel may be hired by CCVSC. Again, an Ohio Attorney General's opinion was used to assess compliance to the code. CCVSC should hire an executive director to remove the commission members from managing the day-to-day operations of the commission.

CCVSC must reduce the time it takes to award emergency temporary aid to a veteran by establishing financial criteria to qualify for financial assistance and a guideline which specifies the amount of financial aid to be awarded. The commission members should empower its employees to grant veterans financial aid according to the criteria and guidelines established.

The longest set of findings pertains to the duties of members of the commission (RC 5901.03). The second section of this code has 10 sub-sections with CCVSC being out of compliance in six of the ten sub-sections. CCVSC can easily bring itself in compliance to the RC and OAC with minimum

housekeeping changes and by implementing the recommendations made in the compliance section of the audit. Issues in the compliance section are inter-related with other sections of the audit and, therefore, it should not be read entirely independent of the complete audit.

Organization and Staffing

Background

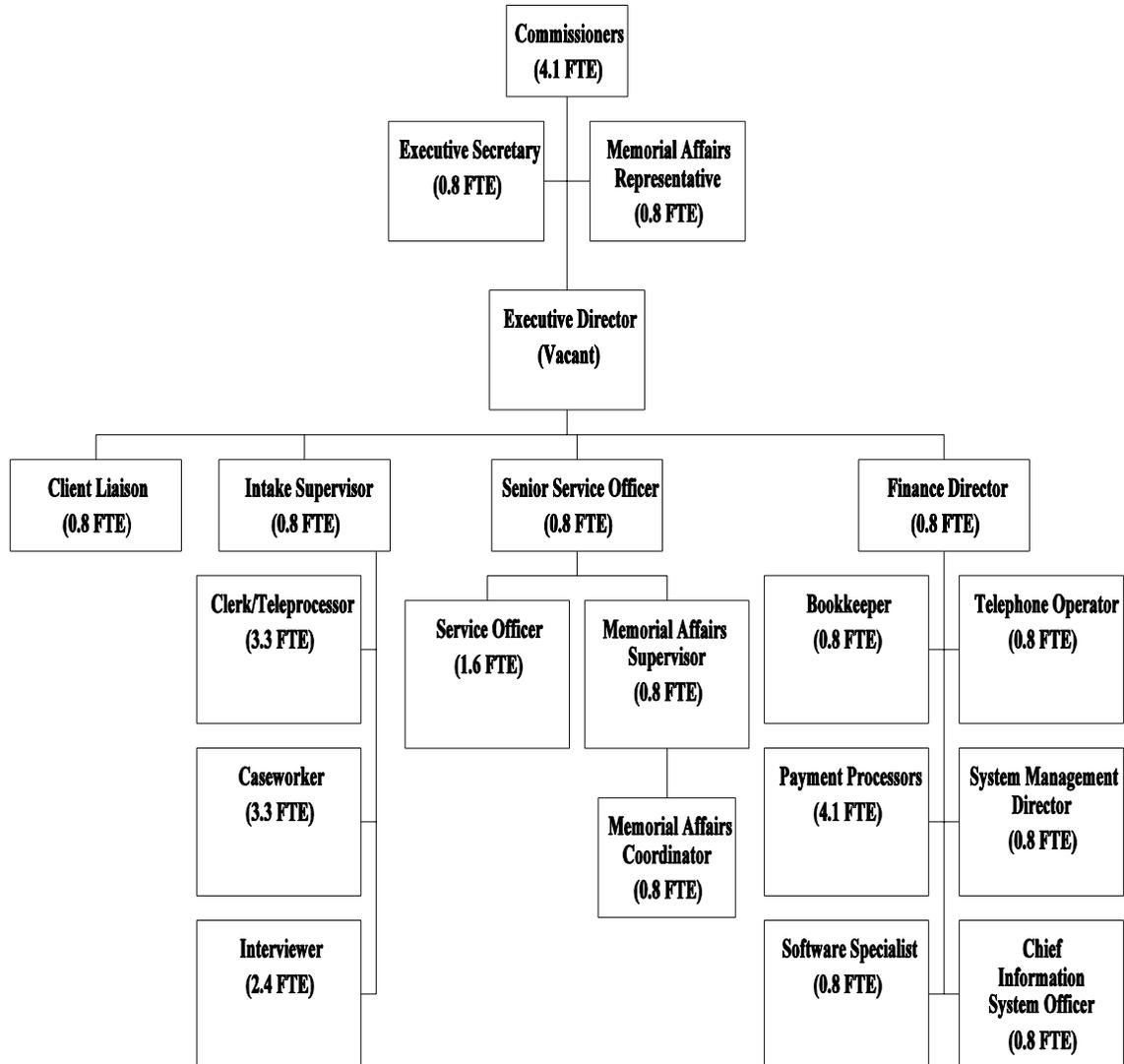
Organization and Staffing focuses on the organizational structure of the Cuyahoga County Veterans Service Commission (CCVSC). CCVSC is an agency legislated by the State of Ohio and funded by Cuyahoga County property taxes. CCVSC was formerly known as the Soldiers Relief Commission and was established on May 19, 1886. The purpose of the CCVSC is to assist honorably discharged veterans and their minor children or spouse who have met with an unexpected hardship resulting from a lack of employment, illness or injury. This assistance is only temporary in nature and is used to prevent undue hardship until other assistance or federal benefits are obtained. In addition, the Ohio Revised Code (RC), Section 5901 requires that veterans service commissions assist veterans and their qualified relatives in presenting claims or obtaining rights or benefits under the law.

Each of the 88 counties in Ohio has a veterans service commission which is comprised of a board of five commission members created under the RC Section 5901.02, who develop and implement programs for their respective counties. Each person on the commission must be a resident of the county, an honorably discharged or honorably separated veteran, and is appointed to a five-year term by a judge of the county court of common pleas.

Organizational Chart and Staffing

The functions of the CCVSC are carried out by the various departments. **Chart 3-1** illustrates the organizational structure and the number of full-time equivalent (FTE) employees at CCVSC as of October 2001. CCVSC full-time personnel include 5 full-time commission members and 32 staff employees. For purposes of this analysis, full time equivalents are calculated based on a 40 hour work week. However, each CCVSC employee works 32.5 hours per week and are considered full-time for benefit and payroll purposes. Therefore, when the FTE adjustment is made, a full-time position at CCVSC equates to 0.8 FTEs.

Chart 3-1: Organizational Structure



Organization and Department Functions

CCVSC members have prescribed responsibilities as outlined by RC Section 5901.03. One commission member must be selected as president, one as vice-president and one as secretary. The commission members must establish policies and procedures which will guide the operations of the commission. Commission members are also responsible for developing outreach programs to promote available services to veterans within the county and for allocating funds for education and training for all veterans service commission staff. Commission members must also schedule regular transportation for veterans to and from Veterans Affairs hospitals, by contracts or through other arrangements. Commission members must also participate in memorial and other commemorative activities which help to promote the veterans service commissions.

CCVSC is organized into six categories: members of the commission, finance/payment processing department, information services department, interviewer department, caseworker department, and the service department. CCVSC had 37 actual employees, including commission members, with one vacancy as of October 2001.

Summary of Operations

The duties and responsibilities of CCVSC staff members are as follows:

- CCVSC members make financial assistance decisions pertaining to clients, create policies and procedures and handle day-to-day operational issues at CCVSC.
- The executive director makes recommendations to CCVSC members concerning duties outlined in the RC and handles the discipline of bargaining and non-bargaining employees. This position has been vacant since April 24, 2001.
- The executive secretary acts as a liaison between CCVSC members and veterans and also performs clerical duties including answering telephones, directing calls, and preparing minutes and agendas.
- The finance department completes budget projections and trends for CCVSC and processes financial assistance for clients.
- The technology department provides computer assistance for all CCVSC employees and creates computer programs that allow CCVSC employees to access data.
- The intake department interviews clients in order to determine their level of need and will assist clients in obtaining additional services.

- The veterans service officers (VSO) provide assistance to clients who are seeking to obtain federal, VA and disability benefits.
- The memorial affairs department provides information and assistance concerning burial and funeral rights to the families of deceased veterans.

Staffing Levels

Table 3-1 shows budgeted positions and current staffing levels of the CCVSC as of October 2001. The staffing levels are analyzed by the following functions; administrative, support staff, technology staff, direct service staff and finance staff.

Table 3-1: CCVSC Staffing

Function/Position	Actual Budgeted Positions	Budgeted Positions in FTEs	Actual Filled Positions	Filled Positions in FTEs
Commission Members	5.0	4.1	5.0	4.1
Executive Director	1.0	0.8	0.0	0.0
Supervisors ¹	3.0	2.4	3.0	2.4
Total Administrative	9.0	7.3	8.0	6.5
Secretarial	1.0	0.8	1.0	0.8
Receptionist	1.0	0.8	1.0	0.8
Clerk/Typist/Driver	1.0	0.8	1.0	0.8
TP Operator	1.0	0.8	1.0	0.8
File Clerk	1.0	0.8	1.0	0.8
Total Support Staff	5.0	4.0	5.0	4.0
Chief Information Systems Officer	1.0	0.8	1.0	0.8
System Management Director	1.0	0.8	1.0	0.8
Software Specialist	1.0	0.8	1.0	0.8
Total Technology Staff	3.0	2.4	3.0	2.4
Memorial Affairs Representatives	3.0	2.4	3.0	2.4
Intake Staff	9.0	7.3	9.0	7.3
Veterans Service Officers	2.0	1.6	2.0	1.6
Total Direct Services Staff	14.0	11.3	14.0	11.3
Bookkeeper	1.0	0.8	1.0	0.8
Medical Payment Processor	2.0	1.6	2.0	1.6
Payment Processor	3.0	2.4	3.0	2.4
Total Finance Staff	6.0	4.8	6.0	4.8
Total Staff	37.0	29.8	36.0	28.9

Source: CCVSC organizational chart and job descriptions

Note: CVSC employees currently work 32.5 hours a week. The FTE conversion rate was determined by taking the standard 40 hour work week and dividing it by CCVSC's current 32.5 hour work week, which is equivalent to 0.8. The number of current employees in each position was then multiplied by 0.8 to determine the number of FTEs.

¹ The senior veterans service officer, intake supervisor and finance director are included in the supervisor total.

An employee survey was distributed to all CCVSC staff members plus three commission members (two commission members were out on leave). The purpose was to obtain employees' feedback and perceptions of employee relations and human resources/personnel issues. Responses were received from 33 employees, for a response rate of 94 percent.

The survey solicited responses to 35 statements concerning human resources functions, procedures and policies. Questions included scale ranking, yes/no and written response. Survey questions either gave a response choice of yes/no or used the following scale: 5 - Strongly agree, 4 - Agree, 3 - Neutral, 2 - Disagree, 1 - Strongly Disagree. The following statements highlight key findings of the employee survey.

- Respondents do not appear satisfied that job descriptions accurately reflect daily routines as evidenced by an average response of 2.61 (**R3.12**).
- Respondents are satisfied that if a member of their department was absent from work, productivity would be maintained. The average response for this question was 3.70 (**R3.4**).
- Respondents do not appear satisfied that they receive weekly constructive feedback on how to improve performance from their supervisors. The average response to this question was 2.19 (**R3.13**).
- Respondents are not satisfied with treatment from CCVSC members as indicated by an average response of 2.12 (**R3.9**).
- Respondents are not satisfied with the process of communicating changes made in policies and procedures. Nearly 66 percent of responses suggested that the current process is not effective (**R3.11**).
- Nearly 73 percent of respondents are not satisfied that current discipline procedures are adequate. Most CCVSC respondents are not satisfied that current discipline procedures are fairly implemented among all employees, as indicated by an average score of 1.88. In addition, respondents are dissatisfied with the process for resolving grievances, as indicated by an average score of 1.88 (**R3.7**).
- Respondents do not feel that clear goals have been communicated to them, as indicated by an average score of 1.97 (**R3.16**).
- Respondents characterized the morale at CCVSC as negative which is supported by an average response rate of 1.85 (**R3.9**).

The complete survey results are shown in **Table 3-2**.

Table 3-2: CCVSC Employee Survey

CCVSC Attributes	CCVSC Staff Average	Corresponding Recommendation
1) I have been provided with a job description.	59% Yes	R3.12
2) I understand all duties covered by my job description.	77% Yes	R3.12
3) My job description accurately reflects my actual daily routine.	2.6	R3.12
4) If a co-worker within my department became ill, our department could effectively maintain productivity.	3.7	R3.4
5) An effective cross-training program has been implemented at CCVSC.	2.0	R3.8
6) The opportunity to attend trainings, programs, conferences or seminars that are work-related have been offered to employees in the past year.	28% Yes	R3.8
7) The hours of service at CCVSC are convenient for clients.	2.9	program assessment
8) The hours of service at CCVSC are sufficient to serve clients.	2.1	program assessment
9) The number of personnel at CCVSC are appropriate to handle the amount of incoming claims.	2.0	program assessment
10) I receive constructive feedback about how to improve my performance on a weekly basis from my supervisor.	2.2	R3.13
11) I receive constructive feedback on how to improve my performance through the evaluation process.	2.3	R3.13
12) The form used in the evaluation process is effective and efficient.	19% Yes	R3.13
13) My immediate supervisor is approachable.	3.6	
14) Employees are treated with dignity and respect by their supervisors.	3.2	R3.9

Scale: 5- Strongly agree, 4 - Agree, 3 - Neutral, 2 - Disagree, 1 - Strongly Disagree

CCVSC Attribute	CCVSC Staff Average	Corresponding Recommendation
15) Employees are treated with dignity and respect by commission members.	2.1	R3.9
16) I believe that the current procedure for communicating which staff is on vacation, out sick or coming in late contributes to effective coverage of key positions.	18% Yes	R3.4
17) There is an effective process in place to inform employees about changes made in policies and procedures.	22% Yes	R3.11
18) There is a formal process in place to inform employees about changes made in policies and procedures.	38% Yes	R3.11
19) I believe that CCVSC's procedures for vacant job positions is adequate for attracting qualified candidates.	2.0	R3.1
20) I believe the salary I receive is at a fair market rate.	1.8	
21) For non-bargaining employees, I believe that pay increases are related to performance.	1.8	
22) The process for resolving grievances is fair.	2.3	R3.6
23) Current discipline procedures are adequate.	9% Yes	R3.7
24) Current discipline procedures are fairly implemented among all employees.	1.9	R3.7
25) I believe that CCVSC follows documented procedures for disciplining, promoting and dismissing employees.	1.9	R3.1
26) Union and management appear to have a positive relationship.	1.9	R3.6
27) Clear goals regarding the direction of CCVSC have been communicated to employees.	2.0	R3.16
28) I understand how my job fits into the goals and mission of CCVSC.	3.3	R3.16

Scale: 5- Strongly agree, 4 - Agree, 3 - Neutral, 2 - Disagree, 1 - Strongly Disagree

CCVSC Attribute	CCVSC Average	Corresponding Recommendation
29) I believe that the overall morale and employee satisfaction of CCVSC is positive.	1.9	R3.9
30) Overall I am satisfied with my job.	3.3	
31) I expect to be employed by CCVSC one year from now.	3.7	
32) Does CCVSC adequately serve the county's veteran population?	34% Yes	R3.3
33) Would you like the opportunity to attend more computer training?	78% Yes	technology

Scale: 5- Strongly agree, 4 - Agree, 3 - Neutral, 2 - Disagree, 1 - Strongly Disagree

Performance Measures

The following is a list of performance measures and analyses that were used to review the CCVSC's organization:

- Assessment of the effectiveness and efficiency of the organizational structure of the CCVSC.
- Assessment of the operational efficiency and effectiveness of the CCVSC.
- Assessment of the adequacy of the practices, policies and procedures of the CCVSC.
- Assessment of the strategic plan and short and long-term goals of the CCVSC.

Findings /Recommendations

Organizational Structure

F3.1 **Tables 3-3 and 3-4** examine staffing and workload data for CCVSC and the peers. **Table 3-3** compares CCVSC staffing with its peer veterans service commissions. For this table, FTEs were calculated based on a 40 hour week. CCVSC employees work 32.5 hours per week, Franklin Co. VSC employees work 40 hours a week, and Hamilton and Summit Co. VSC employees work 35 hours a week. While CCVSC has full-time commission members, Franklin Co. VSC members meet four hours once a week, Hamilton Co. VSC members meet for 30 minutes once a month, and Summit County VSC members meet four hours twice a month.

Table 3-3: VSC Staff By FTE

Position	Cuyahoga Co. VSC ¹	Franklin Co. VSC	Hamilton Co. VSC	Summit Co. VSC	Peer Average
Commission Members	4.1	0.5 ²	0.0 ³	0.2 ⁶	
Executive Director	0.8 ⁵	1.0	0.9	0.9	
Assistant Executive Director	0.0	0.0	0.0	0.9	
Supervisors ⁶	2.4	0.0	0.0	0.9	
Total Administrative	7.3	1.5	0.9	2.9	1.8
Secretarial	0.8	3.0	1.8	0.9	
Receptionist	0.8	1.0	0.0	0.0	
Building Service Associate	0.0	0.0	0.0	0.9	
Clerk/Typist/	0.8	1.0	0.0	0.0	
TP Operator	0.8	0.0	0.9	0.0	
File Clerk	0.8	0.0	0.0	0.0	
Total Support Staff	4.0	5.0	2.7	1.8	3.2
System Management Director	0.8	0.0	0.0	0.0	
Chief Information Officer	0.8	0.0	0.0	0.0	
Software Specialist	0.8	0.0	0.0	0.0	
Total Technology Staff	2.4	0.0	0.0	0.0	0.0
Veterans Service Officers	1.6	3.0	1.8	6.1	
Memorial Affairs Representatives	2.4	0.0	0.0	0.0	
Intake Staff	7.3	0.0	0.0	0.9 ⁵	
Investigator	0.0	3.0	0.0	0.9	
Client Service Personnel	0.0	0.0	0.0	1.8 ⁴	
Total Direct Service Staff	11.3	6.0	1.8	9.7	5.8
Financial Officer	0.0	0.0	0.0	0.9	
Bookkeeper	0.8	0.0	0.0	0.0	
Medical Payment Processors	1.6	0.0	0.0	0.0	
Payment Processors	2.4	1.0	0.1	0.0	
Total Finance Staff	4.8	1.0	0.1	0.9	0.7
Total Staff	29.8	13.5	5.5	15.3	11.4

Source: CCVSC and peer documents

¹ Hamilton Co. VSC members equaled 0.015 FTEs.

² The executive director position has been vacant since April 24, 2001.

³ Supervisors for CCVSC include a senior veterans service officer, interviewer supervisor, finance director and for Summit County VSC, a service officer supervisor.

⁴ Client Service Personnel for Summit Co. VSC include two benefit coordinators.

⁵ Intake Staff for Summit Co. VSC include one assistant benefit coordinator.

⁶ Summit County VSC members meet four hours twice a month.

Table 3-3 shows that CCVSC has the largest overall staff FTEs and the highest number of FTEs in every staffing category. The total staffing levels for CCVSC are 2.6 times the peer average with CCVSC having at least twice as many FTEs or more than the peer average in all categories except support staff. CCVSC's high staffing levels suggest that it may be overstaffed.

Table 3-4 compares client statistical data along with financial assistance data for CCVSC and the peers. This data can be used to analyze the workload of CCVSC and the peers to further assess CCVSC's staffing levels. Financial assistance applications refer to applications for aid provided by the veterans service commission and VA claim applications refer to applications sent to the VA for federal benefits which are filed by veterans service officers.

Table 3-4: 2000 Client Statistical Data

	Cuyahoga Co. VSC	Franklin Co. VSC	Hamilton Co. VSC	Summit Co. VSC	Peer Average
Staff FTEs	29.8	13.5	5.5	15.3	11.4
Estimated veterans per county	139,049	93,746	81,811	54,895	76,817
Estimated veterans per staff FTE	4,666	6,944	14,875	3,588	8,469
VA claim applications filed	3,381	3,195	1,884	3,726	2,935
VA claim applications filed per staff FTE	113	237	343	244	275
Financial assistance applications processed	6,317	1,788	2,044	5,849	3,227
Financial assistance applications processed per staff FTE	212	132	372	382	295
Total applications (VA and financial)	9,698	4,983	3,928	9,575	6,162
Total applications (VA and financial) per staff FTE	325	369	714	626	570
Client service days per year	260	208/260 ¹	260	260	260
VA claim applications filed per staff FTE per day	0.4	1.1	1.3	0.9	1.1
Financial assistance applications per staff FTE per day	0.8	0.5	1.4	1.5	1.1

Source: CCVSC and peer 2000 annual reports

¹ Franklin County VSC is open 260 days during the year. However, clients are seen 208 days a year due to Franklin County VSC only interviewing clients four days a week.

As shown in **Table 3-4**, CCVSC serves fewer veterans per staff FTE, with 4,666, than the peer average of 8,469. CCVSC also processes fewer total applications per FTE. Although CCVSC has nearly 96 percent more financial assistance applications processed than the peer average, CCVSC has 28 percent fewer financial assistance applications processed per FTE than the peer average. The lower number of financial assistance applications processed per FTE for CCVSC is due to CCVSC employing 62 percent more staff FTEs than the peer average. Based on the peer average and the current number of FTEs which CCVSC employs,

CCVSC should be averaging 9,060 financial assistance applications and approximately 8,402 VA claim applications. These statistics suggests that CCVSC may be overstaffed, or overall productivity can be improved, if the appropriate staff levels would exist at CCVSC. Recommendations that address the staffing levels by each department are addressed in the **program assessment and case management, technology and finance** sections.

F3.2 **Table 3-5** shows the administrative and support staffing levels of CCVSC and the peers. Administrative staff does not include the commission members and refers to executive directors and supervisory staff.

Table 3-5: Administrative and Support Staffing Levels

Position	Cuyahoga Co. VSC	Franklin Co. VSC	Hamilton Co. VSC	Summit Co. VSC	Peer Average
Administrative FTEs ¹	3.2 ²	1.0	0.9	2.7	1.5
Support staff FTEs	4.0	5.0	2.7	1.8	3.2
Estimated veterans per administrative FTE	43,453	93,746	92,442	20,331	68,840
Financial assistance applications processed per administrative FTE	1,974	1,788	2,310	2,166	2,088
Administrative FTEs as % of total FTEs	10.7%	7.4%	17.0%	17.6%	14.0%
Estimated veterans per support staff FTE	34,762	18,749	30,300	30,497	26,515
Financial assistance applications processed per support staff FTE	1,579	358	757	3,249	1,455
Support staff FTEs as % of total FTEs	13.4%	37.0%	49.0%	11.8%	32.6%

Source: CCVSC and peer documents

¹ Commission members are not included in this total.

² Administrative FTEs include the senior veterans service officer, intake supervisor and a finance director.

Although CCVSC has 1.7 more administrative FTEs than the peers, CCVSC has the second lowest overall administrative FTEs as a percent of total FTEs. In addition, CCVSC has 0.8 more support staff FTEs than the peer average, but has 59 percent fewer support staff FTEs as a percent of total FTEs than the peer average. In addition, CCVSC processes slightly less financial assistance applications per administrative FTE (1,974 versus 2,088) and processes more financial assistance applications per support staff FTE (1,579 versus 1,455). Based on **Table 3-5**, CCVSC appears to be appropriately staffed in both the administrative and support staff areas.

Operational Efficiency

F3.3 CCVSC does not adequately perform key aspects of human resource functions that are required within an organization. For example, CCVSC does not engage in strategic human resource planning such as assessing the needs of staff members and determining the appropriateness of the organizational structure. Job descriptions are inconsistent and inadequate and performance appraisals are not performed on an annual basis by an immediate supervisor (F3.14 and F3.15). In addition, as evidenced by the employee survey, (Table 3-2) CCVSC staff does not believe that current procedures for attracting qualified candidates for vacant job positions are effective. CCVSC has not adequately networked with local veterans organizations to inform them of vacant job positions at CCVSC.

CCVSC members have not adequately thought through and properly documented the need for recent organizational changes they have made. There is no policy that specifies how changes are to be handled and no written language in employee files that would justify the changes that are made. In addition, position reporting changes have not been communicated to CCVSC employees, which has resulted in employees not understanding who they report to. This was evident when the previous deputy director was removed and a replacement for the deputy director was not identified. In addition, CCVSC did not properly document the reason for the removal. There were no disciplinary actions documented or negative performance evaluations in the file for this employee. Eight months have passed since the deputy director was removed, and CCVSC members have still not determined to whom this staff member will report to, or the new duties to be performed by this individual.

CCVSC has also not adequately planned for staff retirements. CCVSC is participating in the Cuyahoga County Early Retirement Incentive Program (ERIP). According to the ERIP policy, CCVSC can only replace 40 percent of the combined salaries of the employees who are retiring. Three employees are currently planning to take advantage of the ERIP and additional employees are eligible through June 2002. Specific recommendations for these three positions are further discussed in the **program assessment** section. CCVSC has not developed any plans for assessing if affected positions should be replaced, assessing how they should be replaced, or determining how the organization will be affected by future ERIP participants. Planning for future participants will be particularly important for veterans service officers, who take a minimum of 18 months to be certified.

The establishment of good human resources practices, which includes having current job descriptions, performing annual performance evaluations and analyzing and planning for appropriate changes in organizational structure and workforce, have been created by Summit County VSC and Franklin County VSC. Staff members at Franklin County VSC are encouraged to discuss work-related problems with their supervisors. If issues are not resolved, staff members can also meet with the upper-level administration to discuss any

problems. Franklin County VSC has also created an Employee Relations Department in which employees can come seeking assistance with matters such as personnel rules, transfers, promotions, resignations and disciplinary problems. This guarantees that all policies and procedures are upheld in a consistent manner.

R3.1 CCVSC members should ensure that an executive director is hired who has adequate experience to manage human resource functions. The executive director should take advantage of human resource support provided by the county and establish the following human resource and administrative practices, and

- Document any changes that need to be made to job positions or to the organizational structure and develop proper procedures concerning changes made to employee positions.
- Update the organizational chart to reflect positions that are referenced in the CCVSC policy manual. Any changes made to the organizational chart should be written and employees should be provided a copy of the change. Also, employees should be given a copy of the organizational chart and advised which employee will be their supervisor.
- Assess the impact of retirements and the ERIP on CCVSC's staffing requirements and adequately plan for future staff retirements.
- Establish procedures for attracting and hiring qualified candidates for vacant positions.
- Human resource strategic planning.

All CCVSC staff should then be provided with training on any new procedures. This training will provide CCVSC employees with an understanding of any newly developed policies and can ensure employee compliance with these policies.

Financial Implication: Based on the salary and benefits for the previous deputy director, the cost for hiring an executive director should be approximately \$82,500.

F3.4 The executive director position has been vacant since April 24, 2001. According to RC 5901.06, CCVSC is allowed to employ an executive director, provided the individual is a veteran. The vacancy in the executive director position has inhibited CCVSC's ability to operate efficiently and to ensure that completed work is compliant with governing regulations and standards. In the absence of an executive director, the five CCVSC members have attempted to complete the duties of the executive director, which has increased their responsibilities. CCVSC members acting as the executive director has caused difficulties

because they are not trained to perform human resource functions. In addition, CCVSC members have acted independently leading to a lack of consistency in performing these duties. This lack of consistency has led to confusion and frustration on the part of employees.

The peers have been able to reduce responsibilities of commission members by hiring executive directors who perform human resources functions, have high level client case review responsibilities, establish practices and procedures, and develop policies for board review and approval. By employing executive directors, the peers have created liaisons between the commission members and staff, which has led to effective veterans service commissions.

R3.2 In order to improve the efficiency and effectiveness of CCVSC, a qualified executive director who has prior experience in dealing with human resources, finances and policies and procedures should be hired. CCVSC members should empower the executive director to manage CCVSC's day-to-day operations, make improvements to CCVSC's organizational structure and ensure that CCVSC is compliant with all specified RC sections.

F3.5 CCVSC members are involved in the day-to-day operations of CCVSC, rather than focusing on the development of policies and procedures or high level administrative and planning activities. CCVSC is the only veterans service commission in the state with full-time commission members. CCVSC members have indicated that their full-time status is due to the large veteran population that resides in Cuyahoga County. According to RC Section 5901.02, there does not currently exist language which specifies as to whether veterans service commission members should be full-time or part-time.

CCVSC members view their main responsibilities as making decisions on whether clients should receive assistance and creating outreach programs in order to promote the mission of CCVSC. CCVSC members spend the majority of their day making assistance decisions and hearing appeal cases regarding clients who have previously had their case denied. Assistance decisions are not defined duties of the peer commission members. Peer commission members review and approve all policies and procedures, and ensure that the commission is operating effectively. Staff members are empowered to make immediate financial decisions on behalf of the client. Clients may appeal staff decisions to the executive director. If clients are still not satisfied with the decision, they may then appeal to the commission members. This appeal process differs from CCVSC, where commission members make the initial financial assistance decision and then also hear the appeal. Delegation of duties by peer commissioners has given staff members a larger stake in their VSC and has led to greater efficiency and effectiveness of their operations. **Table 3-6** compares the productivity of CCVSC commission to that of the peers.

Table 3-6: Commission Members

	Cuyahoga Co. VSC	Franklin Co. VSC	Hamilton Co. VSC	Summit Co. VSC	Peer Average
Commission member FTE	4.1	0.5	0.0 ¹	0.2	0.2
Annual salary cost	\$54,524	\$6,000 ²	\$3,245	\$3,000 ⁴	\$4,082
Financial assistance applications processed per commission member FTE	1,541	3,576	0	29,245	10,940
Commission member FTE as percent of total staff FTEs	14.0%	3.7%	0.3%	1.3%	1.8%

Source: VSC Documents

¹ Hamilton Co. VSC members have a total of .015 FTEs.

² Franklin Co. VSC members are paid an annual salary of \$6,000.

³ Hamilton Co. VSC members are paid \$270 per meeting they attend. These commission members meet for 30 minutes once a month.

⁴ Summit Co. VSC members are paid \$125 per meeting they attend. These commission members have two meetings per month.

CCVSC employs more commission member FTEs than the peers and has significantly more commission member FTEs than the peer average. The peer commission members only work part-time and are responsible for approving policies and procedures and determining staffing levels. In addition, the peer commission members are only compensated for meetings which they attend. Typically, peer commission members have two to three meetings a month which last for a few hours. Beyond these regular meetings, peer commission members are required to participate in community outreach activities in order to attract veterans and families that the veterans service commissions could support. Peer commission members also review client cases on a quarterly basis to determine whether staff members are abiding by veterans service commission policies that pertain to client assistance. In contrast, CCVSC members work full-time and are involved in the day-to-day operations of the CCVSC. CCVSC members review all assistance cases in order to determine whether clients will receive aid and the amount of assistance which will be awarded to them. The structure that has been created by CCVSC does not allow for staff members to be empowered and has created tension between commission members and staff. The employee survey (**Table 3-2**) illustrated the tension that exists between CCVSC members and staff. Only 34 percent of respondents felt that CCVSC adequately serves the county's veteran population. The reason CCVSC staff conclude that CCVSC does not adequately serve the county's veteran population is due to a belief that full-time status of CCVSC members hampers the overall productivity of CCVSC. The full-time status of CCVSC members, as noted by CCVSC staff, was also a factor for the low employee morale at CCVSC. Staff members also stated

that CCVSC's current structure increases the length of time for cases to be processed, and therefore, contributes to the present backlog of cases.

R3.3 In order to be a more efficient and cost effective organization that provides timely service to veterans, CCVSC should change the status of commission members to part-time and hire an executive director. By developing more specific criteria and guidelines for financial assistance eligibility, CCVSC members will enable staff and the executive director to carry out the commission's duties, as directed in RC 5901.03. Changing the employment status of CCVSC members is made possible by allowing CCVSC staff members to determine whether a client is eligible for assistance and, if applicable, to decide the amount of aid that client should receive using previously approved guidelines. CCVSC members should meet weekly to hear any appeal cases or exception cases, to determine staffing levels and ensure that staff members are providing timely and quality services to veterans. CCVSC members can also approve all policies and procedures, leaving the creation of these policies and procedures to the executive director. Any new policies that are developed should involve all relevant CCVSC staff members. These new responsibilities for CCVSC members should also include oversight responsibilities to ensure that the executive director is regularly meeting with staff to discuss organizational issues or any changes in policies. Changing the employment status of CCVSC members will allow them to provide greater oversight of the agency structure and should help to foster a better relationship between CCVSC members and staff.

Financial Implication: CCVSC members' current salary and benefits is approximately \$70,880 each, for a total of \$354,400. Adjusting the peer average to reflect payment for weekly meetings equates to \$8,680 for each commission member, for a total of \$43,400. Assuming that CCVSC members part-time salaries would equal this peer average, the estimated annual cost savings would be \$311,000.

F3.6 CCVSC employees averaged 12.5 sick days during the period of August 1, 2000 through July 31, 2001. This was higher than sick leave used by the peers. Summit County VSC and Franklin County VSC averaged 10.6 and 6.7 days per employee respectively. The greatest amount of sick time used at the CCVSC occurred in the finance department, which averaged nearly 17 sick leave days per each employee.

Despite these statistics, high levels of sick leave are not the norm in governmental offices. According to the latest available Bureau of Labor Statistics, governmental workers who worked 12 months averaged 4.7 days of sick leave for 1997, far lower than sick leave time used by CCVSC employees. The high usage of sick time taken by CCVSC employees suggests that employees may be dissatisfied with conditions at the CCVSC and are using sick time as a way to express their displeasure. This dissatisfaction has resulted in a low employee morale and indicates that a possible correlation may exist between the high amounts of sick leave taken and a low level of employee morale. The employee survey

(**Table 3-2**) noted that the overall morale and employee satisfaction of CCVSC is negative. Employee morale is further discussed in **F3.11**. This pattern of high amounts of sick leave taken by CCVSC employees not only affects employee morale, but also limits the resources that the CCVSC can use and disrupts daily routines by causing other employees to interrupt their work in order to complete the necessary duties of their absent co-workers. In addition, according to the employee survey, (**Table 3-2**) CCVSC staff does not feel that there is an adequate procedure in place which communicates to employees those individuals who are out sick, arriving to work late, or on vacation.

Appropriate sick leave policies should not only be distributed to and understood by all employees but should require that proper documentation be provided after employees have used a specific amount of sick time. After employees have used a certain amount of sick time, the documentation should also be accompanied with a statement that explains why the sick leave time was needed.

R3.4 CCVSC should develop and enforce policies that will discourage abuse of sick leave. While CCVSC does require union member staff to document their sick leave, CCVSC should establish a sick leave policy that requires all employees to provide a written, signed statement to justify the use of sick leave and, if medical attention is required by the employee, require the name and address of the physician and the date(s) of the physician's services. This type of documentation should occur when CCVSC employees have utilized a certain percentage of their sick time. Currently, CCVSC staff does not have to provide medical documentation if consecutive sick days are used. CCVSC should also create a committee of non-management staff to ascertain reasons why sick leave is being used so frequently and to make recommendations on how to reduce sick leave usage. This committee should consider creating a policy that requires staff to provide medical documentation if three consecutive sick days or more are used.

Other sick leave policies that could be created include the following:

- Implementing a rolling year occurrence policy, where sick leave is tracked for the past 12 months rather than for a fiscal year.
- Holding employees accountable for the number of times taken off rather than the length of time actually taken.

CCVSC may also want to consider developing a sick leave incentive program. For instance, The Auditor of State allows employees to convert all or part of their accrued sick leave to cash at the end of the fiscal year. The rate at which sick leave can be converted to cash differs depending on the numbers of hours to be converted. For example, 48 to 56 hours is paid out at 60 percent of the employee's regular rate and 48 hours or less is paid out at 55 percent.

CCVSC should also take the effects of sick leave into account when approving vacation time. In order to better manage employee absences, CCVSC should develop a master calendar which lists all employees vacation and sick leave requests. CCVSC should require that all employees request vacation leave on this calendar one month prior to taking leave. In addition, this calendar can be used to inform CCVSC staff which of their co-workers will be out absent during the day.

In order for sick leave management to be effective, all management personnel should complete training to ensure complete understanding and consistent implementation of such policies. The creation of sick leave policies which have these components will make employees more accountable for sick leave time that is taken, and should reduce the amount of sick leave taken by employees allowing CCVSC to effectively maintain productivity.

- F3.7 CCVSC does not have procedures concerning how information should be disseminated to employees. The lack of these policies has caused CCVSC staff to act independently. There are informal channels of communication, such as supervisors discussing issues with CCVSC members in the board room. However, there is not a formal structure or system in place to ensure that departments meet on a regular basis to discuss all CCVSC issues, whether financial or procedural, as well as to review departmental goals and objectives.

Summit County VSC members meet twice a month on Wednesdays to review the overall operations of the Summit County VSC. The executive director informs Summit County VSC members of any issues that have arisen since the last meeting, and solicits comments from Summit County VSC members which are passed down the chain of command. The executive director informs staff of any comments from Summit County VSC members. In addition, Summit County VSC members also conduct quarterly reviews of client cases in the service department and other departments to document staff performance in meeting the objectives of Summit County VSC. This documentation is part of an internal audit of quality assurance. Staff feedback is given to the management concerning the overall operation of the Summit County VSC.

- R3.5** CCVSC should establish clear channels of communication and staff meeting schedules. Written policies and procedures should also be created that provide a chain of command and allow regular meetings to occur between supervisors, the executive director and the CCVSC members. Such meetings should occur at least monthly. Formal channels of communication are necessary to delegate authority, assign responsibility, supervise work and coordinate all efforts of the CCVSC.

A high performance work team should be developed at CCVSC to discuss issues, problems or concerns that have arisen at CCVSC. This team should include the CCVSC members, executive director, and supervisors. The team should meet on a bi-weekly basis to discuss issues and to determine how to disseminate any changes in policies and procedures that are

created as a result of their meeting. The executive director should be responsible for scheduling these meetings and should encourage supervisors to schedule bi-weekly meetings with their staff to ensure that all relevant information has been discussed.

- F3.8 CCVSC management currently does not have a good working relationship with the union. CCVSC has 17 bargaining unit employees who are members of the Excavating, Building Material, Construction Drivers, Race Track Employees, Public Employees, Manufacturing Processing, Assembling and Installer Employees of Local Union No. 436. Under the current agreement which is effective January 1, 2000 through December 31, 2002, union employees can file a grievance for an improper incident that may arise at the CCVSC. There are specific provisions and time limitations contained in the contract which describe how a grievance is to be handled. During the performance audit, the Auditor of State found that 23 grievances were filed from January 7, 1998 until July 31, 2001. Many of the grievances filed regarded repetitive issues or issues that were not grievable. An example of a non-grievable issue was CCVSC employees not agreeing with the selection of employees who were chosen to be cross-trainers. Although the employee may not agree with the selection of cross-trainers, according to the union contract, Section 19, Work Out Of Classification, cross-trained employees will be made at the selection of the employer. Other repetitive grievance issues involved employees not agreeing with disciplinary action taken against them, management personnel completing union work, compensation of three CCVSC personnel for working more than 35 hours a week, and grievances dealing with sexual harassment. The reporting of inappropriate and repetitive grievances results in the inefficient use of employees time in an attempt to resolve these issues, along with increasing the amount of time it takes to resolve grievances.

CCVSC and the union have held labor/management meetings facilitated by a State Employee Relations Board representative in order to resolve operational issues that have been identified. Both the union and CCVSC management have made suggestions during these meetings in order to improve the operations of CCVSC. However, changes that were agreed to by both sides have not been implemented by CCVSC members. For example, at a September 2001 meeting, both union and CCVSC management decided that grievances should be handled in a more timely manner. Despite this agreement, the business representative for the union noted that the commission members have not been resolving grievances in a timely manner as stipulated in the union contract. When grievances are not handled in a timely manner, employees are made to feel that their concerns are not considered important by management. Also, CCVSC members have decided to handle all grievances and not involve CCVSC supervisors, skipping Step 1 and Step 2 of the grievance procedure in the union contract. Step 1 involves meeting with the employee's immediate supervisor to resolve the situation. If the issues are still unresolved, the grievance proceeds to Step 2. Step 2 consists of a meeting between the executive director and the union representative. The executive director shall make a report about the incident within five days of the meeting. The next stage, Step 3, will occur if the grievance is not resolved in Step 2.

In Step 3, CCVSC members will hold a meeting with the union officials, sending a response to the union five days after the meeting. The union can decide to present the grievance to their executive board if the CCVSC members cannot resolve the issue. The executive board of the union will determine whether the grievance will proceed onto arbitration. If the grievance proceeds onto arbitration, the decision of the arbitrators is final.

R3.6 CCVSC needs to work to improve its relationship with the union. CCVSC must also abide by the contract, especially the grievance procedures in Article 10. Involvement by all of the respective parties as stated in the grievance procedure should occur. In addition, grievances should be handled in the time-frames that are specified in the union contract. Handling grievances in an efficient manner will allow employees to understand that their concerns will be addressed in a prompt manner.

CCVSC should also take the necessary steps to ensure that a labor/management committee is created and meets on a monthly basis to discuss matters of common interest. The committee should have appropriate representation of CCVSC management, staff and union leadership. By having this group meet every month, an effective problem solving committee can be developed. Holding labor/management committee meetings can open the lines of communication between employees and management leading to the improvement of employee morale. In addition, these meetings can inform CCVSC management of any contractual problems and will involve bargaining unit employees in managerial discussions concerning the development of new policies that pertain to CCVSC staff.

Also, in order to improve CCVSC's interactions with the union, CCVSC should provide training to its non bargaining-unit employees dealing with labor relations. Training will also help to ensure that management and supervisors understand their role in the grievance process. While it is the union's responsibility to educate employees on grievance issues, CCVSC should consider working jointly with the union to provide labor relations training to union members. Training could reduce the number of employees who are filing improper grievances and improve relations with union members. Labor relations training can be found at Cleveland State University's College of Business Administration, which has established a Labor Management Relations Center (LMRC). LMRC has designed programs and services for individuals and organizations who are involved in the labor relations process. LMRC can customize programs that can reflect the specific circumstances that CCVSC encounters. LMRC can provide training in areas that would be relevant to CCVSC including the following:

- Contract negotiations;
- Resolution and diminution of grievances;
- Basic grievance handling workshop;
- Dispute resolution;
- Contract administration, grievance processing and arbitration;

- Communication and listening skills;
- Conflict resolution;
- Participative problem solving;
- Team building;
- Conducting effective meetings;
- Managing organizational change;
- Communicating non-defensively;
- Process improvement;
- Sexual harassment;
- Arbitration training for the non-lawyer;
- Coaching skills;
- Performance appraisal and evaluation; and
- Writing performance documentation

LMRC can administer surveys in order to assess organizational strengths and weaknesses. Programs will then be designed based on the survey results in order to overcome weaknesses and enhance organizational strengths. The programs provided by LMRC should be utilized by CCVSC in order educate staff about the proper procedures and policies of a grievance procedure. These programs would be helpful to staff in understanding how to properly initiate the grievance procedure, along with providing guidance to CCVSC management about how to approach the grievance procedure.

CCVSC should also determine whether the Cuyahoga County Labor Relations department can provide training to CCVSC management on provisions in the union contract. In addition, CCVSC needs to work more closely with Cuyahoga County Labor Relations staff members who can provide information to CCVSC management about the important components of the union contract.

F3.9 CCVSC members do not presently allow supervisors to handle any discipline problems that arise. Currently, supervisors do not resolve employee issues or concerns, do not handle disciplinary action for day-to-day staff issues or policy violations, and do not attempt to resolve grievances. These duties were at one time prescribed responsibilities for supervisors. Because the ability of supervisors to handle discipline issues has been eliminated, staff members realize that supervisors have limited power and have challenged the authority of their supervisors. Not only does this disrupt the productivity of the CCVSC, it has created dissension between supervisors and staff.

CCVSC members have stated that they will currently handle any discipline problems which arise. However, they are not handling discipline issues in a timely manner. When decisions are made regarding employee discipline, the rulings are made by CCVSC members who do not appear to be effectively reviewing the action in question to determine that due process has been met.

Summit County VSC has created a system that empowers the supervisor to take proper disciplinary action against an employee. Supervisors are given the authority to progressively discipline employees for violations of rules and regulations. This involves oral and written reprimands to be completed by a supervisor. Summit County VSC members are only involved in disciplinary action if an employee requests a hearing prior to a suspension or to initiate termination of an employee. This type of discipline policy, if administered consistently, will allow employees to realize that management is willing to work through any problems that employees may encounter. Employees will be aware of where they stand in certain situations and it ensures that employees will be disciplined on a definite and consistent basis.

R3.7 CCVSC supervisors should have the authority to handle day-to-day management and supervision of their respective employees which includes taking disciplinary action and handling grievances. Disciplinary action should only be imposed by supervisors after just cause for such action has been determined. CCVSC members should ensure that all supervisors are properly trained on disciplinary policies and procedures and follow the progressive discipline policy outlined in the Cuyahoga County Policies and Procedures Manual. CCVSC should ensure that their progressive discipline policy contains the following components:

- An oral reprimand, with a notation placed in the employee’s personnel file that is completed by the employee’s respective supervisor.
- A written reprimand, with a copy placed in the employee’s personnel file.
- A suspension not to exceed three days without pay. This can only be initiated after approval by a simple majority of the commission members.
- A letter of final warning which states that proceedings for termination against an employee will begin if another violation is committed.
- Termination of the employee, only after a majority of the five commission members vote in favor of the termination.

Following these progressive steps will lead to the creation of more consistent employee discipline. Discipline policies that are applied consistently can allow for better relations to develop between management and staff. In addition, disciplinary actions should be handled by the respective parties in a timely manner. Time limitations for disciplinary policies should be the same as the disciplinary policies that are specified in the Cuyahoga County Policies and Procedures Manual and the union contract for grievance procedures.

F3.10 Although training is provided for CCVSC members and veterans service officers, other CCVSC staff members are not provided with formal training which pertains to their positions. RC 5901.03 (F) requires that the commission members promote and provide funding for employee training. This requirement is further discussed in the **compliance** section. In addition, no formal new employee training or mentoring program exists. Most CCVSC employees do not have a background in social services, which would be helpful in interacting with clients. The background requirements for employment at CCVSC are limited to a high school diploma or equivalent, the ability to write, communicate, and type, along with the achievement of veteran's status as defined in the RC. Due to the lack of social service backgrounds or training, employees are not equipped to deal with clients appropriately and to effectively meet clients' needs. The lack of formal social service training and the limited background requirements for employees has potentially allowed employees to learn to complete certain tasks in an inappropriate way. By completing tasks incorrectly, staff can hamper CCVSC's operations and misinform clients about details that pertain to them.

In addition, CCVSC does not appear to have implemented an effective cross training program despite language existing in the union contract that allows CCVSC to cross-train employees. By cross-training employees, CCVSC will be able to better utilize employees who have periods of down time during the day.

R3.8 When CCVSC hires an individual to fill a vacant position, preference should be given to individuals who have a background in social services. In addition, CCVSC should provide appropriate training to all current and future employees and should provide cross-training to all direct service staff employees. An example of appropriate training would be for CCVSC to provide social service training to all employees who deal directly with clients and allowing these employees to attend trainings, programs, conferences or seminars that are work-related. Incorporating these elements into a formal training program will provide CCVSC staff members with tools that are necessary to deal with a diverse veteran population. Specific training needs are further discussed in the **finance, program assessment and technology** sections.

CCVSC should also develop and implement a formal mentoring/training program for staff. The new employee should be paired with another employee who can act as a mentor for the first 30 days of employment. This mentor will be able to show the new employee what is expected of them daily. To ensure that the different mentors pass along the same type of information to new employees, current efficient procedures must be documented by the supervisor and passed to employees so that inefficient practices do not get passed along to new employees. A successful mentoring program can lay down the essential framework that a new employee will need to be productive in their new position.

F 3.11 According to the employee survey shown in **Table 3-2**, low employee morale exists at CCVSC, which has been caused, in part, by a lack of communication between all levels of employees. The survey results showed 78 percent of employees selected the response of either strongly disagree or disagree regarding the question of employee morale being positive. Relationships between CCVSC commission members, supervisors and staff appear negative as evidenced by both the employee survey and the number of grievances that have been filed. Employees responded neutrally on the survey when asked if they are treated with dignity and respect by their supervisors. Employees responded negatively when asked if they are treated with dignity and respect by the commission members. The survey also showed that employees do not feel that their salaries are at a fair market value, do not feel that discipline procedures are fairly implemented among all employees, and do not feel that CCVSC adequately serves the county's veteran population. Low morale has hampered the productivity and overall efficiency of the CCVSC and strained the lines of communication between management and staff. Without open lines of communication, employees have completed their work with little feedback from upper level management. Also, meetings between staff and upper level management are not held on a consistent basis. Without a forum to discuss employee problems, staff members are not empowered, nor involved in any improvements that can be made at the CCVSC. The lack of employee involvement combined with a lack of communication has contributed to employees feeling little respect is given towards them by upper level management and has led to employees characterizing the relationship between staff, management and commission members as poor. All of these factors, have resulted in staff being less than enthusiastic about their work.

R3.9 Achieving better employee morale at CCVSC can be accomplished by holding regular discussions of key issues with employees. Monthly meetings should be established between CCVSC members, supervisors and staff which can result in the discussion of operational issues between CCVSC management and staff. By establishing a regular dialogue, through monthly meetings, this will not only promote employee well-being but will lead to increased employee involvement in the operations of CCVSC. However, in order to ensure that this dialogue is effective, CCVSC management will need to take an active role in this process and encourage staff participation. The buy-in by both CCVSC management and staff is crucial in order have productive meetings which can resolve issues and create attainable operational goals for CCVSC.

CCVSC staff members can be further involved in the organization through the creation of employee related teams such as a process improvement team or a wellness team. These teams should be allowed to make recommendations to the executive director about how to improve the efficiency, productivity and morale of the organization. The teams should also develop a systematic approach to set goals and to review the results. Accompanying the goals should be an action plan which clearly indicates how the goals will be accomplished. Quarterly reviews to discuss how well the goals were accomplished should also be held. The review process will provide feedback and evaluate the process towards the attainment of the

goals. By changing some of the decision-making processes within the organization, employees will feel they have actually become part of the decision-making process. This will promote a sense of belonging and feelings that CCVSC management are listening to the concerns of staff.

Adequacy of Practices, Policies and Procedures

F3.12 CCVSC has two policy and procedures manuals. CCVSC adopted one of the policy and procedures manual from the Cuyahoga County Human Resources Department. This manual has sections dealing with employment, compensation and hours of work, employment conduct and discipline policy, employees benefits and general information. However, CCVSC did not adapt this manual to make it relevant to its operations in areas such as work hours, flex time and sick leave policies.

CCVSC has also created a separate policy and guidelines manual which contains fifteen policies that pertain to employee issues such as tardiness, leave donation, employee dress, lunch and personal days, as well as 22 financial assistance issues. In contrast, Summit County VSC has created one policy manual for financial assistance policies and another policy manual for employee rules, regulations and benefits. Summit County VSC's employee manual describes the performance that is expected from employees regarding work hours, dress, and vacation and sick leaves. Policy manuals should include, in part, the following:

- Written for all employees to understand;
- Presented in a logical and appealing format;
- Organized around a detailed table of contents and index;
- Free of spelling or grammatical errors that distract the reader and detract from the message; and
- Updated and revised on a regular basis.

R3.10 CCVSC should create one policy and procedures manual for employee issues and compile a separate manual for financial assistance policies. The employee policy manual should combine CCVSC's management objectives, prevailing legal and regulatory requirements, and administrative practices. CCVSC can use the Cuyahoga County Policies and Procedures Manual as a guide, but should modify it and make the policies and procedures relevant to the objectives of CCVSC. If CCVSC decides to create its own manual, policies that are developed should not be in conflict with those in the county's manual. The manual should be easily accessible with copies provided to all employees. The following subjects are considered essential for the manual to cover:

- Welcome letter - A description of CCVSC that offers information about its history, growth, goals and management philosophy.
- Mission statement - The purpose of CCVSC should be explained.
- Veteran perceptions - New employees should be instructed on why good attitudes are important, what contact with the public means, how to appropriately handle client contact, and the importance of each veteran to the CCVSC.
- Absences - Define what an excused absence is, and is not, under what circumstances employees will be paid when they are absent and the maximum amount of time allowed for a leave of absence.
- Decorum - Courtesy issues such as eating in front of the clients should be written down so employees understand what is expected.
- Employee Evaluations - The purpose of the employee evaluations should be defined with language such as reviewing achievements, goals, objectives, strengths and weaknesses. CCVSC will then be able to adequately document problems with employees, and when termination of an employee is necessary, the relevant information will be available.
- Employee Status - The employee should be required to inform CCVSC if any of the following occur: a change of address, marital status, telephone number or the number of dependents.
- Lunch - Detail how and when employees should schedule lunch and who will be responsible for answering the main telephone lines during this time.
- Personal Appearance - The dress code requirement for the CCVSC.
- Probationary Period - The length of the probationary period for all new non-bargaining unit employees should be in writing. Expectations of the employee during this period should also be included.
- Salary - Instructions should be provided to employees not to discuss salary or hourly wages with other employees. The time card swipe system should also be discussed. Information about the W-4 form and the I-9 form should also be presented.
- Staff meetings - A specific day and time during the month should be chosen. Employees should also be provided with reasons why it is important to attend these meetings.

- Termination - Grounds for immediate termination should be discussed. Reasons for immediate termination can be abusive language to a veteran or another staff member; alteration of information in a file; absence without notification; use or possession of illegal drugs, alcohol, or firearms; unauthorized communication of sensitive financial information to third parties.

A section pertaining to employee benefits should also be constructed. This section should include the following:

- Leave policies - Specific information regarding all types of leave, including sick, vacation, funeral, personal, family, medical and jury duty should be contained in this section. Information should be provided as to who the employee should inform when using leave and how much advance time an employee should give when requesting leave time.
- Holidays - Address all the major holidays when CCVSC will be closed.
- Office Telephone - Describe when and what type of personal calls are allowed to be made. Include a section which describes the long distance telephone policy of CCVSC. Also describe appropriate decorum and greetings for answering telephone calls.
- Seminar Attendance - Describe the number of work-related seminars that employees are allowed to attend during the course of a year.
- Lunch area - Let employees know where it is and what is available. Describe guidelines for decorum and housekeeping expectations.
- Information at a Glance - This information should highlight benefit packages available to employees. Important phone numbers of insurance companies and benefit representatives should be included.

All CCVSC employees should sign a form that will be placed in their personnel file indicating they have read and understand the following policies of the CCVSC. Included in the employee agreement should be a section that states that office policies change from time-to-time and that the CCVSC will provide any changes in writing to its employees.

F3.13 CCVSC does not distribute written policies, procedures and practices consistently to CCVSC staff. Staff is not trained on policies, and the policy manual is not updated as often as needed. Employees are given a copy of the Cuyahoga County Policies and Procedures Manual when new editions are printed each year. Staff members must also sign a form stating that they have been provided a copy and understand all of the language contained in

the manual. CCVSC's policies and procedures manual is given to staff, but no form is required for staff to sign acknowledging that they received a copy and have reviewed the contents. Some employees claim that they are not given changes that are made to the CCVSC policies and procedures manual. Not providing staff with changes in policies, and not thoroughly discussing the rationale behind the changes, will result in the policies not being followed by staff members. Due to the fact that no one person is responsible for distributing the policy changes and ensuring that all staff has received and reviewed the changes, there are no assurances that the policy changes are being followed.

R3.11 CCVSC should implement a policy and procedure change notification and training process. Whether it is a procedural change within a department, or a process change that affects all CCVSC employees, there needs to be a record that those changes were made known to and understood by all employees involved. This procedure would lead to greater continuity and knowledge of issues on the part of all CCVSC staff members. Policy notification should be coordinated and distributed by the executive director. For any policy changes that pertain to individual departments, notification should be coordinated and distributed by the executive director in cooperation with the respective supervisor. In addition, departmental policy changes should be distributed to all departments so all employees are aware of changes. Changes should be communicated to all employees as thoroughly and timely as possible through training, as well as via internal memoranda or through e-mail.

F3.14 CCVSC has not regularly revised or updated job descriptions for staff members. In the employee survey, the average response was negative when respondents were asked if their job descriptions accurately reflect their actual daily routines. As a result, CCVSC employees are not provided with clear and consistent job descriptions. The lack of consistent job descriptions is evident by CCVSC placing current and former employee names on job descriptions, job requirements being omitted from certain job descriptions, and job responsibilities not being reflective of the actual work that employees are performing. Due to the fact that no employee at CCVSC is responsible for overseeing the accuracy of job descriptions, these job descriptions have not been regularly updated and revised. This has led to confusion among employee about whether they are responsible for performing certain duties. According to industry norms, job descriptions should describe the job and not the individual who fills the job. Job descriptions are often a result of a job analysis, which includes a systematic ordering of all facts about a job. The purpose of a job analysis is to study the individual elements and duties of the job. This requires that all information should be compiled which relates to the salary and benefits, working hours and conditions, and typical tasks and responsibilities. The results of this job analysis are reflected in the job descriptions. Job descriptions should also include the following criteria:

- Establish individual performance expectations;
- Provide criteria for recruitment and selection; and
- Avoid legal liability - with legally defensible job descriptions.

While CCVSC participated in a county wide job analysis and salary study, called the Griffith study, CCVSC never made use of this study and was unable to provide a copy for this audit.

R3.12 CCVSC should establish procedures to review and update all job descriptions. The job descriptions should follow a consistent format and should be updated every two years or as needed. Employees should be given the opportunity to participate in the process to ensure that job duties are reflective of work responsibilities that are performed by employees. CCVSC employees should complete a job analysis which would highlight key functions and duties of jobs performed, making the creation of job descriptions more accurate. In addition, CCVSC should use the Griffith study as a starting point for the job analysis. In order to ensure that this process is completed, the executive director should be charged with compiling the results of the job analysis and the process to regularly update job descriptions. Once this process is completed, the job descriptions should be submitted to the Cuyahoga County Human Resources Department to ensure that the language is consistent with the union contract and other county employees. With up-to-date job descriptions, CCVSC employees will fully understand their job functions and responsibilities, and therefore, will have a positive affect on the operations of the CCVSC as a whole. Job descriptions can be used to reference and assess employee performance and productivity.

F 3.15 CCVSC has not regularly or consistently evaluated its employees despite having an internal performance evaluation policy which states that all employees are to be evaluated by July 15 of each year. In reviewing employee personnel files, it was found that most employees have never received regular annual performance evaluations or probationary evaluations, despite the Cuyahoga County Human Resource department supplying evaluation forms to CCVSC. As a result, CCVSC employees have not been given constructive feedback on how to improve performance. In addition, the employee survey (**Table 3-2**) indicated that respondents disagreed that they receive constructive feedback about how to improve their performance on either a weekly basis or through the evaluation process.

In order to improve employee performance, Franklin County VSC has developed an employee evaluation policy which results in all employees being evaluated twice during the year. The employee is evaluated by the immediate supervisor and has a conference to discuss the strengths and weakness outlined in the evaluation. This process ensures that all employees understand their role in the organization and job responsibilities. CCVSC, by not following a policy of consistent and regular evaluations, has made employees unsure and unaware as to which areas that they can improve. By not having a designated CCVSC employee to distribute, collect and file evaluations, the evaluation process has languished. Lack of evaluations has also been a contributing factor in causing employee morale to decline because employees are unclear about what performance standards they must meet.

R3.13 Evaluations for all employees should be completed at least once a year. The evaluations should provide constructive feedback to employees about how their performance could be improved. In addition to evaluations, supervisors should meet with employees frequently to discuss how productivity and performance can be improved and to commend employees for areas of improvement. New employees should have probationary evaluations completed before their probationary period has ended. The probationary period for new bargaining unit employees is 120 days. Probationary employees should have two evaluations completed; one at 60 days and one upon the conclusion of the probationary period. Completing two evaluations will provide sufficient evidence to CCVSC management as to whether an employee is capable of performing the duties that the position requires. In addition, non-bargaining unit employees should be evaluated in that same time frame. By implementing a probationary evaluation, CCVSC will have time to assess the potential employee and enhance the ability of the CCVSC commission members to employ qualified, dedicated and hard-working personnel. The executive director should be responsible for distributing and collecting the forms from the supervisors. The executive director should also be responsible for keeping a current personnel evaluation file on all employees. The responsibility for completing employee evaluations in a timely manner belongs with the respective employee's immediate supervisor, with oversight by the executive director. The supervisor should hold a meeting with the employee to discuss the evaluation and to identify training needed to improve performance in weak areas. This process will allow employees to better maximize their potential. Frequent evaluations will also allow for the following:

- Providing employees with clear feedback on areas for improvement.
- Discovering and documenting disciplinary problems.
- Providing evidence about the quality of employees' professional performance.
- Improving efficiency and effectiveness of the employees in carrying out the duties of their job descriptions.
- Improving employee morale.
- Monitoring an employee's success and progress.

CCVSC should also determine whether the evaluation form that is supplied by the Cuyahoga County Human Resource Department is the most effective way to evaluate its employees. If CCVSC decides that a better format could be developed, the executive director, along with other CCVSC management, should be placed in charge of developing an employee evaluation form.

F3.16 CCVSC has developed personnel files for all current employees which are kept in the office of the executive secretary. These personnel files include an individuals' application for employment, a signed form stating that a copy of the county's policies and procedures was received, performance evaluations, requests to review personnel files, disciplinary actions, trainings attended, emergency telephone numbers, and DD214 forms which substantiate veteran status as required by RC. Despite compiling all of this information, CCVSC does

not have any written policies which define what information should be kept in a personnel file or which employee should be placed in charge of compiling and updating information. Because the executive secretary has never been instructed on how to organize the personnel files or which information should be kept in a file, the files have been structured according to her discretion. By providing detailed information to the executive secretary concerning the structure and contents of personnel files, CCVSC will have accurate and standardized personnel files which not only allow CCVSC to have more relevant information on staff members, but should also reduce any liabilities that might be encountered.

R3.14 In order to ensure that personnel files are being utilized effectively, CCVSC should develop policies pertaining to personnel files and periodically review and evaluate these policies. Any policies created should ensure that personnel files serve the needs of CCVSC and that the files are maintained in a secure location. The policy should state the individual responsible for maintaining the files, procedures for keeping the information current and procedures regarding how employees can review their personnel files and how other parties can review personnel files. The policies should also specify the information that should be contained in an employee's personnel file and should contain documentation that is related to the employee's job duties, salary, performance and general employment history. The following items are industry norms for appropriate documents to include in an employee's personnel file:

- Employment application;
- Payroll authorization forms;
- Records reflecting a change in payroll rate, date of seniority or other changes such as name change, date of birth, correction of social security number;
- Notices of commendation, warning, discipline or termination;
- Notices of layoff, leave of absence and similar matters;
- Wage attachments or garnishment notices;
- Notices of union requirements or dues information;
- Educational and training courses completed;
- Certifications;
- Test results (for tests associated with the job such as typing);
- Performance evaluations;
- Attendance and absence records;
- Transfer or promotion requests;
- Records of grievances affecting employment status; and
- Job descriptions.

Any medical information, along with discrimination or harassment complaints should be maintained separately from the personnel files and are not considered public records.

F3.17 CCVSC does not use any benchmarks to measure its operational performance and does not have a data management system that would allow CCVSC to develop performance measures to guide management decisions. Examples of performance measurement include: determining the amount of assistance received by clients over a period of time, the frequency in which a client has come to the CCVSC seeking assistance, or the length of staff time spent on the processing of applications. Without collecting basic data such as this, CCVSC does not have any benchmarks to measure its operational performance. Decisions made by CCVSC staff are not based on empirical data, instead decisions are based on the feelings and assumptions of CCVSC commission members. Performance measures are defined as a system of indicators that let an organization know if it is meeting its goals and objectives. Performance measures are a management tool that measures work performed and results achieved. These same measures form a basis for management to plan, budget, structure the programs and control results. Measurement for performance helps to ensure that a continuous provision of efficient and effective services is provided. The types of performance measures most commonly used in government include:

- **Inputs:** Resources used (what is needed);
- **Outputs:** Activities completed (what is produced);
- **Outcomes:** Results achieved;
- **Efficiency:** How well resources were used; and
- **Quality:** Effectiveness (how much CCVSC has improved).

Each measure is designed to answer a different question. It is not necessary to use all of the types of measures to determine if an objective is being achieved. However, clear explanations are necessary to indicate what is being measured, the source of the information and how the value is calculated.

R3.15 CCVSC should develop a methodology to obtain and analyze the results of internal and external performance. A data collection system made up of key performance measures should be created. It is important that performance measures be aligned with CCVSC's strategic objectives to effectively evaluate performance (F3.18). The implementation of a performance measurement system is an evolutionary experience in which measures will likely improve with experience. Initially, CCVSC should focus on common indicators. The use and reporting of performance measures should increase CCVSC's efficiency and better inform key stakeholders of CCVSC performance. Examples of issues that CCVSC should consider measuring include the following:

- Average number of clients seen per day per direct service employee (Input);
- Staff time use to process applications (Efficiency);
- Number of appeal cases heard (Output);
- Wait time for clients to see an interviewer (Outcome); and
- Percentage increase in customer satisfaction levels (Quality).

Measurement results should be publicized in CCVSC's annual report and its website. In measuring and reporting progress towards identifiable outcomes, CCVSC will become more accountable to taxpayers and veterans organizations in providing a high level of services in an economic, efficient and effective manner.

Strategic Planning

F3.18 CCVSC has not developed a strategic plan and does not engage in long-range planning. In addition, there is no process currently in place to create a strategic plan. CCVSC does not perform an assessment of current or future needs. In addition, in the employee survey, staff indicated that they did not feel that clear goals had been communicated to them. Without an assessment of current or future needs, CCVSC does not have a mechanism in place to obtain feedback from external sources such as clients or relevant county officials. The lack of a needs assessment has made CCVSC unable to accurately determine its future goals and incapable to explain how it will achieve its mission. CCVSC does have a mission statement that is included in CCVSC's Annual Report, but it does not include the philosophies or purposes of the CCVSC in this report or in any other information that is distributed to the public. Without CCVSC disseminating its philosophies or purposes, CCVSC is not ensuring that the general public, nor employees, are aware of its goals and objectives.

By creating a strategic plan, an organization can develop a coordinated and systematic process that will chart the direction of the its future efforts, ensuring that the public is aware of these efforts. The purpose of this process is to ensure that the direction of the organization is well thought out, appropriate, and that the limited resources of the organization are properly utilized.

R3.16 CCVSC should place a high priority on formulating a long-term strategic plan that includes objectives, goals, definitions of desired outcomes and realistic timelines for implementation. Clearly defined goals will allow for measurable objectives to be created which should lead to improvements in decision-making if these goals and objectives are reviewed, monitored and evaluated at least annually. By establishing clear goals, CCVSC should be better able to drive its long-term mission and planning. In order to accomplish strategic planning, CCVSC may want to hire an expert in the field of strategic planning. The strategic planning consultant would be able to assist CCVSC in developing a strategic planning process and ensure that all relevant parties are involved in this effort. The following industry norms of strategic planning are to:

- Establish the overall mission, vision, goals, objectives and strategies of the organization.
- Provide an ongoing framework for action upon which decisions can be made about what is being performed.

- Create an understanding regarding the intent of the program and how its actions are moving the program toward the desired outcomes.
- Provide a basis for the allocation of tasks, which includes the roles and responsibilities of parties involved in the process.
- Assess CCVSC's current and past successes in order to inform the necessary parties.
- Identify resources required to achieve the desired outcomes.
- Improve performance through monitoring and eliminating activities that are not contributing to the desired outcomes.
- Increase accountability for stakeholders and management.

The strategic plan should also include the following:

- Develop means, including finances and staff, to meet the goals and objectives (action plan).
- Establish mechanisms for coordinating and monitoring projects among different departments.
- Address issues that are common to all projects.
- Allow for feedback from all appropriate external sources.
- Prioritize projects.
- Require realistic timeframes with an implementation plan.
- Describe interagency coordination and project leadership as well as project accountability.

It is important to note that a key to a successful strategic planning process lies not only in the final document, but also with a strategically aligned interaction and communication among the parties involved. A successful strategic plan should be updated continuously to reflect accomplishments and changes in priorities. Any changes in the strategic plan should be communicated to CCVSC employees, who will then be able to identify important goals that the CCVSC should be achieving, and understand how the various job positions fit into the goals and mission of CCVSC.

Financial Implication Summary

The following table represents a summary of estimated cost savings and estimated implementation costs for the recommendations in this section of the report. For the purpose of this table, only recommendations with quantifiable financial impacts are listed.

Summary of Financial Implications

Recommendations	Estimated Cost Savings	Estimated Implementation Costs
R3.1 Hire an executive director		\$82,500 (salary and benefits, annual)
R3.3 Reducing commission member positions from full-time to part-time.	\$311,000 (annual)	

Conclusion Statement

CCVSC's organization and staffing operations have been ineffective and inefficient due to a lack of managerial expertise and the lack of an executive director. Key human resource functions have not been performed and policies and procedures have not been adequately developed or revised. Employees have not received regular performance evaluations, have not been provided with work-related training, and job descriptions have not been regularly revised. All of these points have contributed to lowering employee morale among CCVSC staff members.

CCVSC employs the only full-time commission members in Ohio. Because they are full-time, CCVSC members are excessively involved in daily operations of the commission and have limited the ability of supervisors to complete their responsibilities. In addition, CCVSC members act independently of each other, resulting in inconsistent decisions and policies. This lack of consistency has contributed to low employee morale and confusion among staff and clients. Because they are full-time, CCVSC members make daily decisions on all client cases, which increases the length of time for cases to be processed, contributing to the present backlog of cases. Furthermore, CCVSC members' involvement in daily operations has precluded them from engaging in high level policy-making and outreach activities. As a result, CCVSC lacks a mission, long-term goals and strategy for reaching and effectively meeting the needs of the County's veterans. CCVSC should fill the vacant executive director position and empower this individual to manage daily operations. Therefore, CCVSC members should become part-time commission members and focus on approving policies and procedures, hearing appeal cases, and ensuring that communication is maintained between CCVSC management and staff.

In order to provide faster and more efficient service to its clients and effectively manage its use of staff, CCVSC should implement a variety of management tools including strategic planning and performance measures. In addition, CCVSC should hire a strategic planning expert to initiate a strategic plan and implementation process that includes developing long-range goals, developing benchmarks and conducting a needs assessment to identify and understand the veteran population. Developing benchmarks will allow CCVSC to assess the workload of staff and appropriately allocate CCVSC resources. CCVSC should develop performance measures which will allow CCVSC to appropriately determine its staffing needs. This will also allow CCVSC to reallocate staff in order to provide better service to the veterans of Cuyahoga County.

Employee morale and labor relation issues are present at CCVSC which have reduced efficiency and effectiveness in the operations of CCVSC. For example, CCVSC management and the union do not work together effectively and therefore, a large number of grievances have been filed. CCVSC management and union leadership need to resolve their differences in order to reduce the number of grievances that are filed, and to handle grievances which are filed in a more timely manner. The morale problem can also be observed in the high use of sick leave taken by CCVSC employees. CCVSC should develop and enforce policies and procedures pertaining to employee use of sick leave which should reduce sick leave time taken by employees.

Through the creation of policies and procedures, along with a greater commitment to improved communication and team work, CCVSC should be able to improve its operations. Through both improved operations, and a strategic planning process that can help CCVSC better understand the needs of veterans, CCVSC should be able to provide more efficient service to the veteran population of Cuyahoga County.

Program Assessment and Case Management

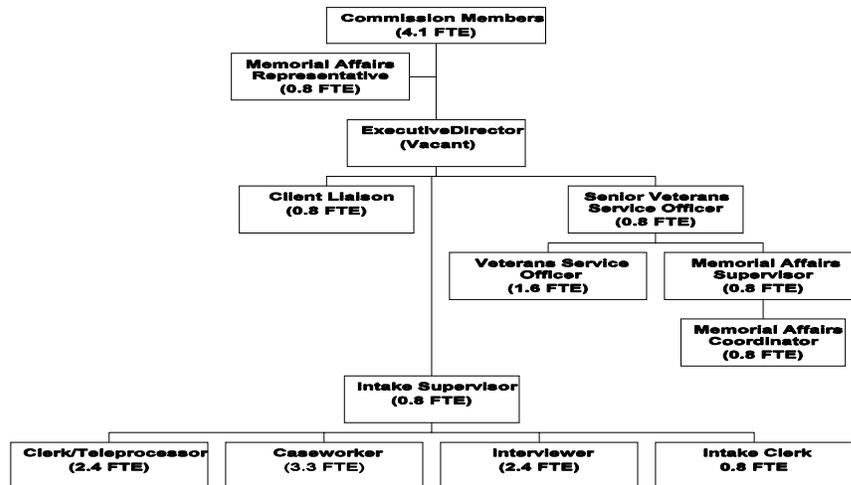
Background

This section includes a performance review of Cuyahoga County’s Veterans Service Commission’s (CCVSC) program assessment and case management functions. Comparisons are made throughout the report to Franklin County VSC, Hamilton County VSC and Summit County VSC to illustrate various organizational and operational issues.

Organizational Chart

Chart 4-1 illustrates the organization structure and the number of full-time equivalent (FTE) employees at CCVSC who provide direct services to clients, including financial assistance, VA claims assistance and memorial affairs assistance, as of October 2001. CCVSC full-time personnel include 5 full-time commission members and 32 staff employees. For purposes of this analysis, full time equivalents are calculated based on a 40 hour work week. However, CCVSC employees work 32.5 hours per week and are considered full-time for benefit and payroll purposes. Therefore, when the FTE adjustment is made, a full-time position at CCVSC equates to 0.8 FTEs.

Chart 4-1: CCVSC Direct Services Organizational Structure



Organizational and Departmental Functions

CCVSC provides three types of services to veterans; financial assistance, Department of Veterans Affairs (VA) claim application assistance and memorial affairs. Financial assistance is available to veterans who have met with hardship due to illness, injury or a lack of employment. CCVSC provides assistance with clothing, food, medical care, personal hygiene, housing or other basics needs. The assistance is provided in the form of vouchers, which are reimbursed to the provider of the goods or services. Once veterans have received assistance for either 20 consecutive months, or 20 months within a 30 month period, they cannot receive aid for six months. Financial assistance clients are classified into three types; payroll, daily, and hardship and closed. Payroll clients are assured of receiving long-term assistance (20 out of 30 months) and must see a caseworker every two months. A payroll client will receive long term assistance until either it is clear that they no longer need it or they have received aid for the maximum number of months. Daily clients must return every month to meet with a caseworker, and are not assured of receiving long-term assistance. Hardship and close clients only receive aid for one month and must then reapply the next month. The second type of assistance is provided by CCVSC's veteran service officers. Veterans service officers (VSOs) assist eligible veterans and family members in applying for any federal VA benefits, such as disability pension, widow's pension, service and non-service connected compensation, that veterans may be entitled to. Veterans service officers not only act as a liaison between veterans and the VA, but also prepare claim forms to submit to the VA on behalf of eligible veterans. The final type of assistance is provided by the memorial affairs department. Memorial affairs staff assist veterans and their families in obtaining burial benefits and aid these individuals in securing burial rights for deceased veterans.

Summary of Operations

CCVSC members are responsible for determining whether eligible clients should receive financial assistance and the amount of assistance that clients will be awarded. CCVSC members also hear appeal cases for clients who have been previously denied aid and determine whether new information exists that would allow the members reverse their decision.

The executive director is responsible for overseeing CCVSC's day to day operations, including direct service functions, and supervising the client liaison, intake supervisor and senior veterans service officer. This position has been vacant since April 24, 2001.

The client liaison is responsible for reviewing clients' applications for completeness and typing letters to the Cuyahoga County Prosecutor regarding clients who have committed fraud by misrepresenting themselves or their situation to the CCVSC. The client liaison also informs clients if they are denied assistance, advises them of their appeal rights, and prepares the formal denial letters.

The intake supervisor, who currently reports to the CCVSC members, supervises interviewers, caseworkers and the intake clerk. The intake supervisor is also responsible for reviewing and checking any information that caseworkers and interviewers receive from clients, interviewing clients and arranging for caseworkers and interviewers to complete house calls.

The intake clerk reports to the intake supervisor and is responsible for distributing financial assistance application packets to clients and explaining how to compile the necessary information for the packets. The intake clerk also disperses vouchers to clients in the waiting room of CCVSC. The clerk/driver also reports to the intake supervisor and is responsible for compiling monthly statistics pertaining to CCVSC intake employees, and transporting staff members to various meetings and veterans to the Department of Veterans Affairs (VA) Home in CCVSC's van. The clerk/driver is also paid out of classification to assist with client interviewing. The file clerk also reports to the intake supervisor and is responsible for maintaining client files in CCVSC's file cabinets.

Interviewers see new clients or clients who are required to reapply monthly for aid. Their duties include gathering information regarding the background of a client and the reasons why a client is seeking assistance. Caseworkers interview clients who will be receiving assistance from CCVSC for longer than one month. Caseworkers explain CCVSC policies and procedures to clients and process the paperwork regarding clients' medical, dental, vision or prostheses bills.

The senior veterans service officer (VSO) supervises the VSOs and the memorial affairs supervisor. The senior VSO provides assistance in helping veterans and their dependents in obtaining benefits from the VA. The senior VSO also compiles reports that are given to CCVSC members which describe the workload of the service officers and compiles the annual report of financial assistance required by the Ohio State Association of County Veterans Service Commissioners and GOVA.

The memorial affairs supervisor reports to the senior veterans service officer and handles inquiries from veterans and their families, funeral directors and cemetery officials regarding the burial benefits that are available to Cuyahoga County veterans. The memorial affairs supervisor also completes and processes burial application forms that will allow veterans to receive a gravesite. The memorial affairs coordinator reports to the memorial affairs supervisor and is responsible for processing and generating monthly reports concerning the burial benefit, indigent burials and headstone applications. The memorial affairs coordinator generates vouchers pertaining to burials which are then approved by CCVSC commission members. CCVSC also employs a memorial affairs representative who does not have a designated supervisor. The memorial affairs representative screens phone calls for the memorial affairs staff members and veterans service officers.

The TP operator is responsible for entering client information into the mainframe in order to activate cases before clients are interviewed. The TP operator also updates client information after assistance has been granted.

Staffing Levels

Table 4-1 represents budgeted positions and current staffing levels for direct service staff associated with program assessment and case management as of October 2001 for CCVSC. The table is analyzed through the following functions: administrative, support and client services.

Table 4-1: CCVSC Direct Service Staffing

Function/Position	Actual Budgeted Positions	Budgeted Position in FTE's	Actual Filled Positions	Filled Positions in FTE's
Supervisors ¹	2.0	1.6	2.0	1.6
Total Supervisory	2.0	1.6	2.0	1.6
Memorial Affairs Representatives	3.0	2.4	3.0	2.4
Intake Staff ²	9.0	7.3	9.0	7.3
Veteran Service Officers	2.0	1.6	2.0	1.6
Total Client Services Staff	14.0	11.3	14.0	11.3
Teleprocessor	1.0	0.8	1.0	0.8
Clerk/Driver	1.0	0.8	1.0	0.8
File Clerk	1.0	0.8	1.0	0.8
Total Support Staff	3.0	2.4	3.0	2.4
Total Staff	19	15.3	19	15.3

Source: CCVSC Documents

¹ Supervisors include the intake supervisor and the senior veterans service officer.

² Intake staff includes interviewers, caseworkers, client liaison and intake clerk.

Customer Survey

A customer service survey was distributed to CCVSC clients in the waiting room during four separate time periods, twice in the morning and twice in the afternoon. The purpose of the survey was to obtain clients' feedback and perceptions of customer service and related issues. Responses were received from 94 clients.

The survey solicited responses to 36 statements concerning the quality and timeliness of service provided, types of assistance needed and demographic information. Survey questions were multiple choice; yes/no/does not apply (N/A); or a scale of: 5- Strongly agree, 4- Agree, 3- Neutral, 2- Disagree, 1- Strongly Disagree. **Table 4-2** summarizes responses from the survey.

Table 4-2: CCVSC Customer Service Survey

Survey Questions	Client Results	Recommendation
1) Why are you here today? A) To pick up a packet B) To bring back a completed packet (See an interviewer) C) To see a caseworker D) To apply for VA assistance E) To appeal my case F) To pick up vouchers/check G) To see memorial affairs H) Other	7.7% 36.3% 28.6% 12.1% 3.2% 11.0% 0.0% 1.1%	
2) If you had bills or paperwork to bring in, how long did it take to get it together? A) Less than 1 hour B) More than 1 hour C) 2-3 hours D) More than 3 hours	37.2% 17.4% 17.4% 27.9%	
3) Have you ever filed for assistance before at CCVSC?	63.0% Yes 35.9% No 1.1% N/A	R4.14
4) Have you received assistance before?	70.3% Yes 28.6% No 1.1% N/A	R4.14
5) If you received assistance, do you understand why you were given the amount of aid?	62.1% Yes 20.7% No 17.2% N/A	R4.12
6) If you were denied assistance, were you told why?	24.7% Yes 27.1% No 48.2% N/A	R4.12
7) What time were you told to arrive at CCVSC?	74% were told 8:30 a.m. or earlier	R4.5
8) What time did you arrive?	79% arrived before 9 a.m.	R4.5
9) How much time have you spent at CCVSC today? A) 1 hour or less B) 2-3 hours C) 4-5 hours D) More than 5 hours	3.3% 20.0% 30.0% 46.7%	R4.5
10) Have you met with a staff person yet?	46.2% Yes 53.8% No	R4.5

Table 4-2: CCVSC Customer Service Survey (continued)

Survey Questions	Client Results	Recommendation
11) How long were you told it would take to get an appointment? A) 2 days or less B) 2 days to a week C) 1- less than 2 weeks D) 2- less than 3 weeks E) 3 weeks or more	6.4% 9.0% 12.8% 32.1% 39.7%	R4.5
12) Did a staff member tell you how long it would take to get through the process?	32.3% Yes 58.1% No 9.7% NA	R4.5
13) Did anyone explain the guidelines for aid to you?	86.8% Yes 8.8% No 4.4% NA	R4.4
14) Do you expect to receive financial assistance today?	64.8% Yes 13.2% No 22.0% NA	
15) Have you used transportation provided by CCVSC?	9.8% Yes 87.0% No 3.3% NA	R4.19
16) Were you told about other job assistance or self-help programs?	62.0% Yes 28.3% No 9.8% NA	R4.18
17) Rank the services you need most:	1. Money for groceries 2. Help paying mortgage/ rent 3. Help paying electric/gas 4. Help paying phone bill 5. VA assistance 6. Job training or counseling 7. Bus tickets to help get a job 8. Help finding a job	
18) The amount of time spent in the waiting room is reasonable.	1.9	R4.5
19) The staff members were able to answer my questions and were friendly.	3.6	
20) I had to wait too long to get a decision on my case.	3.0	R4.5
21) I will come back to CCVSC for help.	4.0	R4.14

Note: Questions 18 through 29 show the average response based on the following Scale: 5- Strongly Agree, 4- Agree, 3- Neutral/Not Sure, 2-Disagree, 1- Strongly Disagree.

Table 4-2: CCVSC Customer Service Survey (continued)

Survey Questions	Client Results	Recommendation
22) I feel the staff treated me in a respectful way.	3.8	
23) I believe staff members easily explained the process of how I can receive aid.	3.7	R4.4
24) The forms that I needed to complete were easy to do.	4.1	R4.20
25) The directions on the forms were easy to understand.	4.1	R4.20
26) I believe CCVSC does a good job providing help to veterans.	3.8	R4.5
27) I believe that CCVSC's hours are convenient.	3.9	R4.3
28) The second floor office was easy for me to get to.	4.1	R4.22
29) The location of CCVSC is convenient.	4.0	R4.22
30) Was the bathroom easy to get to?	75.0% Yes 17.0% No 8.0% N/A	R4.22
31) How did you find out about the services offered by CCVSC? A) Another agency B) Veterans organizations C) Friend/relative D) Brochure/Newsletter E) Other	12.6% 28.7% 44.8% 4.6% 9.2%	R4.23
32) What city do you live in?	84 % live in Cleveland	
33) Are you a veteran?	94% Yes 6% No	
34) During which war were you enlisted? A) WWII B) Korean War C) Vietnam War D) Persian Gulf War E) Peace Time	2.3% 2.3% 47.7% 12.8% 34.9%	
35) Did you take public transit to CCVSC?	61.6% Yes 38.4% No	R4.19

Note: Questions 18 through 29 show the average response based on the following Scale: 5- Strongly Agree, 4- Agree, 3- Neutral/Not Sure, 2-Disagree, 1- Strongly Disagree.

The majority of respondents in **Table 4-2** had received assistance from CCVSC before (70 percent). In general, respondents expected to receive assistance on the day of the survey (65 percent) and agreed that they would come back to CCVSC for assistance. On average, clients agreed that CCVSC does a good job providing help to veterans and that the staff treated them in a respectful way. However, observations during field work coupled with feedback from CCVSC employees through both the employee survey and interviews indicated that there are significant concerns about CCVSC's provision of aid to clients. Only 34 percent of employees felt that CCVSC adequately serves the county's veteran population (see **organization and staffing**). The positive responses on these customer survey questions may have been influenced by clients' need for assistance. A number of clients commented that they greatly appreciated the aid received. However, many of the same respondents also commented that the time spent in the waiting room was too long. On average, respondents felt that the amount of time spent in the waiting room was not reasonable and 72 percent of respondents were told it would take at least two weeks to obtain an appointment at CCVSC.

Performance Measures

The following is a list of performance measures and analyses that were used to review the CCVSC's organization:

- Assess the efficiency and effectiveness of staffing levels and organizational structure in client service areas.
- Determine how effectively CCVSC makes veterans aware of its services.
- Determine if adequate and effective processes, policies and procedures are in place to assure quality and timely assistance to clients.
- Determine if programs adopted by CCVSC reflects appropriate long term goals for the clients served and for the agency itself.

Findings /Recommendations

Staffing

F4.1 **Table 4-3** compares CCVSC with the peer veteran service commissions regarding the number of direct staff FTEs. FTEs were calculated based on a 40 hour week. CCVSC staff work 32.5 hours per week, Franklin County staff work 40 hours and Hamilton and Summit County VSC staff work 35 hours per week. Direct staff are categorized as either providing VA assistance or direct financial assistance.

Table 4-3: Direct Staff FTEs

Position	Cuyahoga Co. VSC ¹	Franklin Co. VSC	Hamilton Co. VSC	Summit Co. VSC	Peer Average
Supervisors	0.8	0.0	0.0	0.5	
Benefits Coordinator	0.0	0.0	0.0	1.8	
Assistant Benefits Coordinator	0.0	0.0	0.0	0.9	
Veterans Service Officers	1.6	3.0	0.9 ²	3.1 ²	
Memorial Affairs Representatives	2.4	0.0	0.0	0.0	
Total VA Assistance Staff FTEs	4.8	3.0	0.9	6.3	3.4
Supervisors	0.8	0.0	0.0	0.5	
Caseworkers	3.3	0.0	0.0	0.0	
Interviewers	2.4	0.0	0.0	0.0	
Intake Clerk	0.8	0.0	0.0	0.9	
Client Liaison	0.8	0.0	0.0	0.0	
Investigator	0.0	3.0	0.0	0.9	
Veterans Service Officers	0.0	0.0	0.9 ²	3.1 ¹	
Total Financial Assistance Staff FTEs	8.1	3.0	0.9	5.4	3.1
Total Direct Service Staff FTEs	12.9	6.0	1.8	11.7	6.5
Ratio of VA assistance staff to financial assistance staff³	1:3.4	1:1	1:1	1:0.9	1:0.9

Source: VSC Documents

¹ CCVSC support staff are not included in **Table 4-3** because peer support staff are not specifically designated to direct service departments.

² Hamilton Co. and Summit Co. Veterans Service Officers spend half of their work hours processing financial assistance applications and half of their work hours processing VA claims.

³ Excludes memorial affairs staff as they do not process VA claims.

Table 4-3 shows that CCVSC has a overall direct service FTE staffing level that is almost twice the peer average. CCVSC's high staffing is most significant in the financial assistance area. CCVSC employs 62 percent more financial assistance staff FTEs than the peer average and 15 percent more total VA assistance FTEs than the peer average. CCVSC also

has a much lower percentage of VA assistance FTEs (excluding memorial affairs staff) compared to financial assistance FTEs, with 1:3.4, than the peer average of 1:0.9.

Table 4-4 further examines the staffing of CCVSC and the peers by comparing workload data. The table compares both the number of financial assistance applications processed and the number of VA claims processed.

Table 4-4: Direct Service Staff Workload

	Cuyahoga Co. VSC	Franklin Co. VSC	Hamilton Co. VSC	Summit Co. VSC	Peer Average
VA Assistance Staff FTEs	4.8 ¹	3.0	0.9	6.3	3.4
Financial Assistance Staff FTEs	8.1	3.0	0.9	5.4	3.1
Veteran Population	139,049	93,746	81,811	54,895	76,817
Financial Assistance Applications Processed	6,317	1,788	2,044	5,849	3,277
Financial Assistance Applications Processed per Financial Assistance Staff FTEs	780	596	2,271	1,083	1,057
Total VA Claim Applications filed, 2000	3,381	3,195	1,884	3,261	2,780
VA Claim Applications Filed per VA Assistance Staff FTE	704	1,065	2,093	518	818
Total Applications Processed	9,698	4,983	3,928	9,575	6,162
Ratio of Va Claim Applications filed to Veteran Population	1:41	1:29	1:43	1:17	1:28

Source: VSC Documents

¹ Includes Memorial Affairs Representatives

As shown in **Table 4-4**, CCVSC has a significantly higher veteran population and processes almost twice as many financial assistance applications as the peer average. However, CCVSC processed less financial assistance applications per FTE than the peer average. This may indicate that the staffing levels for CCVSC are too high, or that CCVSC's operations are inefficient. Although CCVSC handles more financial assistance applications than any of the peers, the peers have been able to employ fewer staff members because of their operational practices. The peers all have more stringent temporary assistance guidelines which encourage clients to demonstrate the ability to be self-sufficient.

Table 4-4 also calculates the ratio of VA claim applications to the veteran population of each county. CCVSC's ratio, 1:41, is higher than the peer average of 1:28. In other words, CCVSC files a claim application for every 41 veterans in Cuyahoga County while the peers average one application for every 28 veterans. CCVSC's ratio indicated that it may not be meeting the needs of veterans in this area. If CCVSC had matched the peer average ratio of VA claims filed to the county veteran population, an additional 1,585 claims would have been filed.

R4.1 CCVSC should take steps both to ensure that it is adequately serving veterans in the area of VA claims assistance, and that it is efficiently providing service in the area of financial assistance. Consequently, CCVSC should reassess its distribution of VA assistance and financial assistance staff.

CCVSC should improve its financial assistance service delivery and decrease its current backlog of cases by increasing the efficiency of its operations. By making the operational improvements discussed in this report, CCVSC should also be able to reduce its financial assistance staff size by a minimum of three positions. As discussed in **R4.2**, three positions can be reduced in the next year through the county's early retirement program.

CCVSC should also enhance its VA assistance and outreach services to veterans. Based on its ratio of VA assistance FTEs to financial assistance FTEs, CCVSC should increase its VA assistance staffing levels and reduce its financial assistance FTEs. An increased number of VSOs would allow CCVSC to increase its outreach efforts (**F4.24**) and improve its internal referral process to appropriately direct financial assistance clients to seek VA aid (**R4.18**). By potentially shifting clients from CCVSC assistance to VA assistance, CCVSC can better serve the needs of veterans by assisting them in gaining appropriate permanent assistance. In addition, it is to CCVSC's benefit to be staffed with more VSOs, as they can be cross-trained to provide financial assistance as needed, while other staff cannot be cross-trained to provide VA assistance due to statutory regulations. Furthermore, because VSOs are required to be veterans, most current financial assistance staff are not eligible to become VSOs. Consequently, this redistribution of staff will have to be achieved by replacing financial assistance staff with new VSOs. In addition, CCVSC will need to develop a long-term plan for hiring and training VSOs, as new VSOs require 18 months of training. For further discussion on the certification requirements of VSOs see the **compliance section** of the report. Once CCVSC has improved its efficiency by implemented recommendations in this report, it should determine the appropriate number of staff that will be required in each department and plan accordingly. Financial assistance staff should be replaced with VSOs as they resign or retire until the appropriate mix of staff has been achieved. Based on the ratios in **Table 4-3**, CCVSC should replace at least two to three financial assistance employees with VSOs.

F4.2 CCVSC has three staff members who have elected to participate in Cuyahoga County's Early Retirement Incentive Program (ERIP). According to the ERIP policy, CCVSC can only replace 40 percent of the combined salaries of employees who are retiring. For a further discussion of ERIP see the **organization and staffing** section. Of CCVSC's 19 direct service employees, three employees will be retiring in 2002 due to Cuyahoga County's ERIP. These employees include a client liaison, a caseworker and a memorial affairs representative.

The client liaison, along with the intake clerk, are the employees that clients first see upon entering CCVSC. The client liaison reviews assistance packets to ensure that the proper forms have been completed, informs clients who have been denied assistance and completes any necessary documents concerning clients that have committed fraud against the CCVSC. The intake clerk informs clients of CCVSC procedures and processes when they pick up an application for assistance, and will offer an explanation regarding key elements of the assistance forms. As discussed in **R4.4**, changes in the operations at CCVSC, such as mailing out application packets and scheduling appointments for clients, will decrease the number of clients who need to be seen at one time. The result of this will be a reduction in the workload of the intake clerk. Because the client liaison and intake clerk perform similar functions, it seems feasible to have the intake clerk responsible for executing the current duties of the client liaison.

A caseworker will also be taking advantage of ERIP. Caseworkers interview "payroll" and "daily" clients in order to determine their ongoing eligibility for general emergency assistance, along with providing explanations of CCVSC policies and procedures to clients. "Payroll" clients are required to meet with a caseworker once every two months, while "daily" clients are required to meet with a caseworker once a month. However, due to changes that CCVSC has made over the past few years regarding the classification of daily and payroll clients, fewer clients are being designated as daily or payroll. This has substantially reduced the workload of caseworkers and created a decrease in productivity of this department.

A memorial affairs representative will also be retiring in 2002 as a result of the ERIP. Although this individual has the title of memorial affairs representative, the work completed by this individual is not reflective of assignments for other memorial affairs staff members. The memorial affairs representative was the previous deputy director and was removed in April 2001, (see **organization and staffing**). Currently, the memorial affairs representative screens phone calls for veteran service officers and other memorial affairs representatives. No other formal duties have been required of this individual while working in memorial affairs. However, these responsibilities are not typical duties of memorial affairs representatives. The main duty for memorial affairs representatives is to assist veterans and their dependents with any type of burial benefits. In addition, due to burial benefit changes that are discussed in **finance section**, memorial affairs representatives should experience a

reduction in their workload level. The memorial affairs representative position should also not need to be replaced as the duties do not appear essential to memorial affairs.

R4.2 CCVSC should not replace the three employees who will be participating in Cuyahoga County's ERIP this year. Process changes recommended in this audit will reduce the workload for these positions. Specifically, changes in the application process will reduce the workload of the intake clerk, allowing the intake clerk to assume the duties of the client liaison. A decrease in the workload level for memorial affairs staff will allow this department to function effectively without the need to hire any additional staff members.

R4.7 recommends changes to the duties of caseworkers based on their declining workload. CCVSC should be able to manage their increased responsibilities through process improvements and should not need to replace the retiring caseworker.

Financial Implication: By not replacing these three position, CCVSC will realize an annual savings of \$137,000 in salary and benefits.

F4.3 According to the CCVSC's Policy and Guideline Manual, CCVSC staff are required to work 32.5 hours per week. The work day begins at 9 a.m. and ends at 4:15 p.m. Staff members receive a 45 minute lunch break, of which 30 minutes are paid. Most other Cuyahoga County employees work 35 hours a week. Summit and Hamilton County VSC's require employees to work 35 hours a week, while Franklin County VSC employees work 40 hours a week. The current, shorter work week for CCVSC employees contributes to the three week wait for clients to be interviewed after picking up a packet for assistance. The short work week also creates stress for staff who must rush through client interviews at the end of each day in an attempt to ensure that all clients in the waiting room have had their cases resolved.

R4.3 During the next contract negotiation with the union, CCVSC should seek to expand the work day for its employees. When the current contract expires on December 31, 2002, CCVSC should negotiate a minimum of 35 hour work week for its employees. Increasing the work day will allow CCVSC to more efficiently serve its veteran population. Expanded work hours for CCVSC employees should reduce the three week wait for an interview that clients experience after initially picking up a packet for assistance.

Financial Implication: The additional benefit of increased hours for CCVSC employees will be to provide more efficient services to the veterans of Cuyahoga County. Extending the work week by five hours for all employees will result in an total salary increase of \$3,120 per week. The estimated annual cost associated with implementing this recommendation will be an additional \$162,000 in yearly salaries for the CCVSC.

Service Delivery

F4.4 CCVSC's current financial assistance process is cumbersome and does not provide clients with timely and efficient service. This is evidenced by the current three week wait for a client to be seen, as well as the long daily waits by clients at the CCVSC. **Table 4.5** describes the process by which clients receive financial assistance and briefly details the concerns with each step and the recommendation for improvement. A detailed finding and recommendation for each step follows in the report.

Table 4-5: CCVSC's Assistance Process

Process Step	Issue	Recommendation
1. Clients come in person to CCVSC to receive an application packet. Clients sign in and wait for the intake clerk to explain the application. Clients are assigned an appointment day to return approximately three weeks later.	This step is an unnecessary use of the intake clerk's time and cause the client both inconvenience and transportation costs.	R4.4 Applications should be mailed to any clients who request them.
2. Clients return with their application packet and are required to be at CCVSC at 8:30 a.m. Clients are seen in the order that they sign in. While the client liaison and file clerk start at 8:30 a.m., other CCVSC staff do not arrive until 9 a.m.	Many clients have a long wait, up to seven or eight hours, before they can be seen by a staff member.	R4.5 CCVSC should immediately begin scheduling clients for morning or afternoon appointments and should explore the possibility of assigning specific hour times.
3. Returned packets are reviewed for completeness by the client liaison. Packets are later reviewed by the interviewer, intake supervisor and CCVSC members.	The duplication of effort slows down the process.	R4.2 Client liaison position should not be replaced when current liaison retires. R4.9 Interviewers should be responsible for review.
4. Packets are then sent to the TP operator, who enters client information into the mainframe. Interviewers do not start seeing clients until the TP operator has finished entering all case files.	The first client of the day is generally not seen until 10 a.m. Interviewers have unproductive time, which contributes to client waiting time.	R4.6 Short-term: interviewers should retrieve files as soon as the files are entered. Long-term: technology changes should eliminate this step.

<p>5. Interviewers see clients to obtain information about their eligibility and assistance needs. Caseworkers see clients who receive ongoing aid monthly to verify paperwork.</p>	<p>Interviewers have a heavier caseload than caseworkers. As a result, caseworkers have periods of time where they have downtime.</p>	<p>R4.7 Caseworkers should assist with interviewer duties. Ultimately, CCVSC should consider combining positions.</p>
<p>6. Interviewers send a form to the CCVSC members that details the client’s information and amount and type of aid they are requesting. Clients return to the waiting room to await a decision by the members. CCVSC members read client case files, checking eligibility documentation, financial information and past month aid awards. Decisions are made on a case by case basis; and the members do not use specific guidelines.</p>	<p>CCVSC members review and vote on one case at a time. It can be cumbersome to review case files due to the format and lack of organization. Because CCVSC members do not explain their decision making process to staff, clients who will not be granted aid may be sent to them. All of these factors lead to a significant wait time for clients.</p>	<p>R4.20 Streamline forms and files so they are easier to read. R4.10 Empower staff to make basic decisions about aid. This will allow clients to know immediately if they will receive aid and will allow CCVSC members to spend their time focusing on high level policy issues.</p>
<p>7. After CCVSC have granted aid, the decision is sent to the finance department to process a voucher.</p>	<p>See finance section</p>	<p>See finance section</p>
<p>8. The client liaison will inform clients who have been denied aid of the reason they were denied and their right to an appeal. Appeals may be heard by the same CCVSC members who initially denied the aid.</p>	<p>Because CCVSC members make decision about aid and hear appeals, there is a lack of due process in the appeal process.</p>	<p>R4.9 Develop guidelines that would allow staff members to make initial decisions about aid. R4.13 Develop a tiered appeal process where clients may appeal to the executive director and then to the CCVSC members.</p>
<p>9. The intake clerk passes out vouchers to clients who have received aid. If clients were partially denied aid, the intake clerk cannot give an explanation.</p>	<p>Clients must again wait for the intake clerk to give out vouchers one at a time and the intake clerk may not be able to answer their questions about aid received or denied.</p>	<p>R4.12 The intake clerk should inform clients as soon as possible once a decision has been made.</p>

As previously stated, **Table 4-5** identifies the process for a client to receive aid. The findings and recommendations that follow will elaborate on the issues that cause clients to not receive financial assistance in timely manner as required by RC 5901.15.

- F4.5 CCVSC's process for distributing application packets to clients is inconvenient for clients. After a client speaks to a staff member over the phone about the services of CCVSC, the client is instructed to appear in person at CCVSC the next day at 8 a.m. in order to receive a packet for assistance. As part of its financial assistance policy, CCVSC will not mail out financial assistance packets due to the belief that clients need to be verbally instructed on how to properly complete the information that the packet requires. However, according to the client survey, the majority of respondents agreed that the forms were easy to complete and that the forms' directions were easy to understand. Upon arriving at the CCVSC the client must sign a sheet and then wait until being called by the intake clerk. The intake clerk will then see a client and explain the forms that are contained in the packet and what is necessary to complete the application for assistance.

This process is not only time consuming, but also unnecessarily forces clients, some of whom may have disabilities, to come to the CCVSC to retrieve a packet. Picking up a packet in person has led to an increasingly crowded waiting room, inconvenience on the part of clients, and an inefficient use of the intake clerk. In addition, clients are forced to bear the burden of paying for parking or bus tickets.

- R4.4** CCVSC should mail out a packet to any clients who have requested one. This should reduce the number of clients that are in the waiting room at any one time and reduce the burden placed on the intake staff. In addition to this, CCVSC should also place all of the forms that are contained in the packet on its website for clients to download and print by using a home computer or public computers in places such as public libraries. CCVSC should also consider making applications available at veterans organizations. However, to ensure that clients understand what is expected of them, CCVSC should provide an instruction form to clients which offers specific details and examples of how to properly complete the assistance application and the telephone number of the intake clerk, who can answer any questions regarding the forms at CCVSC. Therefore, due to changes in the process such as mailing out applications, the intake clerk will no longer have to verbally explain the instructions to clients. As a result, the duties of the intake clerk can be expanded to include functions that the client liaison, who will be participating in ERIP (**F4.2**), currently performs. The additional duties for the intake clerk can include compiling information for fraud letters and interfacing with clients to provide information about their case status. By implementing these changes, CCVSC can ensure that obtaining a packet is easier and more convenient for clients.

Financial Implication: Over the past three years, CCVSC has averaged 439 new applicants a year. Since the application will cost \$.80 to mail, CCVSC can expect to incur approximately \$350 a year in postage expense in order to mail out applications to clients. The salary savings from not replacing the client liaison is discussed in **R4.2** will greatly offset this administrative expense.

F4.6 CCVSC clients are not given specific appointment times that interviews for financial assistance will take place, instead they are only given a date to return their application for assistance. On the day clients return their applications, they are instructed to be arrive at CCVSC at 8:30 a.m., even if they might not be interviewed until late in the afternoon. In addition, except for the client liaison and file clerk, CCVSC staff do not arrive until 9 a.m. When asked in the customer survey how long they had been at CCVSC that day, 30 percent of respondents indicated that they had been there four to five hours and 47 percent indicated they had been at CCVSC for more than five hours. The majority of respondents (58 percent) also indicated that they were not told by a staff member how long it would take to get through the process. The survey also indicated that clients do not think the amount of time spent in the waiting room is reasonable. Clients have also expressed dissatisfaction to CCVSC staff members regarding the length of time they spend waiting. As a result, staff members often rush through the interview process in an attempt to interview all the clients who are waiting. However, on many days clients are sent home because staff members are unable to assist them. Not only is this interview process an inefficient use of clients' time, it indicates that there is a need to implement a better scheduling process, as Summit County VSC has done. Summit County VSC schedules clients for hourly appointments. These appointments typically last about 45 minutes and financial assistance decisions affecting clients are made immediately. An appointment scheduling process has allowed Summit County VSC to increase its productivity and eliminate any unnecessary lengthy waiting for clients.

R4.5 CCVSC should revise its appointment scheduling process, and at minimum, immediately begin scheduling clients for either morning or afternoon time slots. In addition, CCVSC should ensure that clients are informed of the estimated amount of time the process will take when they first arrive at CCVSC. Implementing an appointment scheduling process will allow CCVSC to more efficiently serve clients and will significantly reduce the amount of time which clients spend in the waiting room. As part of a long-term solution, CCVSC should conduct a trial study with one or two interviewers and caseworkers to determine if it is possible to schedule hourly appointments for clients. CCVSC should also ascertain the appropriate amount of time that each interviewer should be spending with clients. Based on these findings, CCVSC should develop guidelines which specify the average amount of time interviewers should spend assisting clients. Although there might be concern that some clients may not keep their scheduled appointment, CCVSC should be able to estimate an appropriate number of clients to schedule per day, while accounting for clients who miss

their appointments. In addition, missed appointments times by clients can allow CCVSC staff members to complete other work assignments. Abiding to these guidelines will allow CCVSC to provide more efficient service to clients and should result in the elimination of clients spending all day at the CCVSC.

F4.7 CCVSC's process for activating client cases in the mainframe database is one cause of the current backlog of clients and extended periods of time clients wait at CCVSC. Each morning, the client liaison collects applications from the clients in the waiting room, checks them for completeness, and then brings them to the TP operator. To activate cases, the TP operator enters client information into the Integrated Data Base (IDB). The TP operator will enter a client's social security number in the system to retrieve any past information and either retrieve the case number of the client or generate a case number if the client is new. Clients are not seen by interviewers until the TP operator has activated all of the client files. Therefore, the first client of the day is generally not seen until 10 a.m., resulting in direct service staff members having unproductive time in the morning which further contributes to long waits for clients. After direct service staff members have completed the interview process with the client, and while the case is being reviewed by the CCVSC commission members, the TP operator must initialize the case. Initializing cases consists of entering or updating any personal information pertaining to the client. Once CCVSC members have reviewed the case, the TP operator will review the necessary forms and add the amount of financial assistance that was approved to the client's hard copy file. Each of these steps that are completed by the TP operator are time consuming because the same case must be processed three times during the day. Short-term changes that are recommended in the **technology** section will reduce the need for the TP operator to retype essential information into the mainframe. As a result, the TP operator should experience a decrease in workload which will improve the efficiency of processing cases.

R4.6 A short-term solution that can improve service delivery to clients is having CCVSC direct service staff retrieve cases and interview clients as soon as each case is activated. This process change will eliminate non-productive time in the morning for CCVSC direct service staff. However, as a long-term solution, CCVSC should abide by the recommendations that are set forth in the **technology** section. After implementing the process changes regarding the use of technology, CCVSC should evaluate whether the job duties performed by the TP operator are needed. If CCVSC decides that the job functions completed by the TP operator are necessary, CCVSC should revise the duties of the TP operator to reflect recommended changes specified in the **technology** section.

F4.8 CCVSC has two groups of employees; caseworkers and interviewers, who perform similar functions, but have unequal workloads. Interviewers handle all clients who are applying for assistance for the first time or clients who have been termed "hardship and closed" and must reapply monthly for aid. There are currently three interviewers at CCVSC. The interviewers

are assisted by the intake supervisor and clerk/driver when they are not occupied by other duties. Interviewers collect information from clients about their eligibility and financial situation.

CCVSC employs four caseworkers, who deal with ‘payroll’ clients who receive assistance on an on-going basis. Their function is similar to that of interviewers, as they collect information from clients. Caseworkers are also required to process medical payments for clients. CCVSC members have slowly been phasing out payroll clients, instead classifying clients as ‘hardship and close’. As of December 31, 2001, CCVSC had only 15 clients on payroll. As a result, caseworkers who interview payroll clients have had a decrease in workload, while interviewers have had an increase in their workload. For the months of August and September of 2000, caseworkers interviewed an average 13.7 clients per day, while interviewers assisted an average 20.6 clients per day. According to these statistics, interviewers assisted over 33 percent more clients during per day. The phasing out of payroll clients has resulted in caseworkers having periods of unproductive time each day, while interviewers are often unable to meet with all of the clients scheduled for a particular day. This distribution of workload has also contributed to the interviewers’ backlog of cases. Hamilton County VSC and Summit County VSC have increased productivity among its staff by creating one position, VSO, who interviews all clients.

In addition, CCVSC also does not have either interviewers or caseworkers assigned to investigate fraudulent claims. Both Franklin County VSC and Summit County VSC have created investigator positions to ensure that clients do not submit false information. As further discussed in **F4.9**, CCVSC would benefit from adding an investigator function to its operations.

R4.7 CCVSC should immediately assign caseworkers to perform interviewer functions when they have periods of down-time to help reduce the backlog of clients. Once the assistance of caseworkers and other operational improvements recommended in this audit have improved the waiting period for clients, caseworkers should be trained to perform investigator functions as discussed in **R4.8**.

If commission members continue their current policy of reducing the number of payroll clients, CCVSC should consider reorganizing the department into investigator positions and interviewer/caseworker positions. The reorganization of the department should allow for clients to be evenly distributed among intake staff and reduce any unproductive time that CCVSC staff may have during the day. If staff are given the additional responsibility of making financial decisions (see **F4.11**), the combination of the caseworker and interviewer positions aid in both the training of staff and the implementation of new policies.

The changes recommended above can be done within the confines of the current labor union agreement, as no positions will change classification. Even though the change in position

titles does not violate the current union contract, CCVSC management should meet with union leadership in order to discuss these new positions. Communication between CCVSC management and the union will allow for the development of positive labor relations to occur between both parties.

- F4.9 CCVSC does not employ any staff to investigate fraud by clients seeking financial assistance. A review of case files by auditor staff noted the potential for fraud in both rent receipts, which are handwritten, and proof of job search forms. Clients are required to seek employment at ten establishments per month and have the prospective employer fill out a form. However, most forms in the files appeared to have been filled out by the client and often contained the same businesses for a number of months.

Both Franklin County VSC and Summit County VSC have staff dedicated to investigation duties. In addition, the RC 5901.06 specifically allows for investigator positions. Because clients of the peers are aware that their claims are investigated, the likelihood that clients will attempt fraud is reduced. The issue of fraud is further discussed in the **finance section**.

- R4.8** As discussed in **R4.7**, caseworkers should begin to perform investigator functions. Investigator duties can include verifying job seeking activities over the phone and visiting residences to determine if the client has accurately represented family composition versus inhabitants. The **finance section** further mentions appropriate investigator activities. Before assuming these duties, caseworkers should receive appropriate training.

- F4.10 CCVSC does not have guidelines that explains the specific information CCVSC commission members look at when making financial decisions. CCVSC members make all decisions regarding financial assistance. This process is time-consuming and has not led to uniform policy decisions, as whichever commission members are present that day will make decisions based on their own individual criteria. CCVSC's process also leads to an inadequate appeals process (see **F4.14**). Peers have developed specific guidelines that allow staff to make financial assistance decisions and provide upper level management the opportunity to render decisions on any appeal cases.

Because CCVSC's guidelines are unclear, staff and CCVSC members may expend time on clients who will be denied. For example, while CCVSC members generally do not grant aid to clients who are receiving welfare benefits, clients are not told this up-front and these clients cases are still sent to the commission members to be denied. A comprehensive approval policy has been developed by Summit County VSC which lists determining factors for granting assistance, eligibility and duration of assistance. These specific requirements have allowed staff members to be able to understand the requirements for assistance and pass this knowledge onto clients.

R4.9 CCVSC needs to create specific policies regarding the approval and denial of cases. These policies should offer concise information about which issues will be looked at when a case is reviewed in order for staff to have a greater understanding of the requirements that clients must satisfy in order to receive aid. Developing a formal approval policy would allow for a better screening process which would remove ineligible applicants, saving CCVSC members and staff time in processing cases and making assistance decisions. Through the creation of approval and denial policies, the time that clients spend waiting should be reduced due to the elimination of processing and reviewing ineligible client applications.

F4.11 CCVSC's current process for making financial assistance decisions does not provide for timely assistance to veterans. Financial assistance decisions are left to the discretion of commission members, as opposed to Summit County VSC and Hamilton County VSC who empower staff to make financial assistance decisions. Furthermore, CCVSC does not utilize its staff resources to its full potential as CCVSC does not allow staff to make financial assistance related decisions. Direct service staff currently lack clear guidelines from commission members.

The peers have been able to effectively train and then empower staff members. Both Hamilton VSC and Summit County VSC developed one position, veteran service officers, who make financial decisions on behalf of the commission members. This process not only allows greater numbers of clients to be seen, but clients are informed immediately about the status of their application

R4.10 CCVSC should train its direct service staff to make financial assistance decisions based on guidelines and policies developed by the commission members (**R4.9**). The commission members will need to specify the criteria that veterans must meet to receive each type of aid and the amounts that can be granted. Commission members can then focus their time on policy development and outreach efforts to improve service to veterans. Commission members will also be able to function on a part-time basis, as discussed in **organization and staffing**.

The intake supervisor should be responsible for reviewing and signing off on all financial assistance decisions that are made by direct service staff. The involvement of the intake supervisor is crucial in order to ensure that direct service staff members are complying with all the necessary policies. In addition, the intake supervisor will then be better able to identify problematic cases that direct service staff are encountering. These cases can then be reviewed by both the intake supervisor and the executive director in order to devise acceptable solutions. Therefore, by empowering CCVSC direct service staff, CCVSC is ensuring more consistent and faster financial assistance decisions will be made. Clients will know immediately if they will be granted assistance, rather than waiting hours for notification. As discussed in **R4.13**, clients should have the right to appeal any financial

assistance decisions first to the executive director, and then to the commission members if the client is still not satisfied. This appeals process will ensure that commission members are responsible for final financial assistance decisions and can consider unusual circumstances.

Implementing this process change will require the commitment of CCVSC to train staff and to change the way that staff are viewed by commission members. Empowering staff to make decisions will not only improve service to veterans, it can also improve employee morale and relations with the labor union.

F4.12 Although training is provided for CCVSC members and veteran service officers, other CCVSC staff members do not receive formal training as stipulated in the RC Section 5901.03 (F). In addition, no formal new employee training program exists which would be helpful in providing new employees with a better understanding of CCVSC and the services that are offered. The lack of training that pertains to job responsibilities and duties of CCVSC staff, along with the restricted social service background of employees, has resulted in CCVSC employing staff members who have received little education in the social work field. In addition, most employees do not have a college degree and or prior experience in the social work field. The lack of training, combined with CCVSC's limited background employment requirements, a high school diploma or equivalent for its employees, has resulted in CCVSC staff not having an understanding of how to deal with clients and properly assess problematic situations of clients.

R4.11 CCVSC should provide social service training to all direct service employees. This training should teach CCVSC staff the fundamental skills of how to professionally handle difficult situations, how to better identify the client's needs, and how to thoughtfully communicate with clients. Incorporating these elements into a formal training program will provide CCVSC staff members with tools that are necessary to deal with a diverse veteran population.

F4.13 CCVSC does not inform clients when their applications for assistance are approved, rather clients are only informed when their applications are denied. As a result, clients who have their financial assistance application approved must spend hours waiting at CCVSC without receiving information concerning the status of their case. Due to CCVSC staff not informing clients that their case has been approved, clients do not realize that they will be provided with assistance until the intake clerk distributes vouchers in the late afternoon. This ineffective communication process by CCVSC with its clients is not only a poor business practice, but also leads to unhappiness on the part of clients. An effective communication process has been created by Summit County VSC which advises clients during their interview process whether they will be receiving assistance upon the conclusion of the interview.

R4.12 CCVSC should develop a policy which informs clients about the status of their financial assistance application, specifically concerning whether they will be denied or approved for aid once a decision is reached. The intake clerk can be given the responsibility of immediately notifying clients after a financial assistance decision is made. Not only is notifying clients about their application a common courtesy, but it should allow better relations to develop between CCVSC staff and clients.

F4.14 CCVSC's current appeal process is inadequate. After CCVSC members have denied an applicant, a letter will be sent to the client that outlines any reasons regarding why the application was denied. The letter states that the client has an opportunity to file an appeal before the CCVSC members. At the appeal hearing the client must provide additional documentation which disproves the reasons for denial. This policy of holding an appeal before the same group of individuals does not provide adequate due process. By allowing the CCVSC members to make decisions on a case twice, biases can develop which would cause a client to have the case denied again.

R4.13 The current appeal process established by CCVSC should be revised. As discussed in **F4.11**, basic financial assistance decisions should be made by staff. Clients should have the option of appealing decisions first to the executive director. If a client is still not satisfied with the executive director's decision, the decision should then be appealed to the commission members. This tiered approach to the appeal process would ensure that the commission members make final decisions about financial assistance as well as ensuring that clients are afforded due process.

F4.15 CCVSC appears to have created a long-term financial assistance system for veterans. CCVSC's policy states that it will assist qualified veterans and their dependents who have experienced a catastrophe as a result of sickness, injury, disease or who have been laid off or unable to find employment. Any aid that is given to the veteran is to be temporary in nature and used to prevent an additional hardship until the veteran can obtain other benefits or can secure employment. However, a large number of veterans are seeking repeated assistance from CCVSC. Seventy percent of respondents in the client survey noted that they had received financial assistance from CCVSC in the past.

CCVSC allows clients to receive aid for 20 months out of 30 month period. After this period, a client must wait six months before reapplying for aid. CCVSC's policy appears to be similar to general public assistance known as TANF (temporary assistance needy families). However, unlike CCVSC, TANF has a lifetime maximum of 60 months of assistance. Families may receive 36 months of assistance plus an additional 24 months assistance if they have been off assistance for 24 months and meet a good cause provision. While Franklin County VSC and Hamilton County VSC do not have time limits on aid, they only grant aid on an emergency basis and require justification to extend aid beyond a one

month period. Summit County VSC has developed a policy which only allows for veterans to receive aid for three months. During this time, the veteran will meet monthly with a Summit County VSC employee to determine if continued assistance should be granted. If it has been found that the veteran has not been actively seeking work during this time, the veteran will not be provided with any future aid. Summit County VSC requires veterans to provide names and addresses of potential employers that have been contacted in order to secure employment. Summit County VSC staff will randomly contact certain employers that are listed to ensure that veterans are being truthful about the companies that are listed. While CCVSC does require clients who receive ongoing aid to provide names and addresses of prospective employers who have been contacted by the client, no follow-up is done by CCVSC staff. Also, as discussed in **F4.19**, CCVSC does not effectively provide clients with referrals and job assistance resources.

R4.14 CCVSC should reassess its current assistance practices. Services provided by CCVSC should be in line with RC requirements, which stipulate that aid is to be for emergency purposes and should be temporary in nature. Furthermore, CCVSC should ensure that any changes made to its policies prioritize the needs of veterans in the county. CCVSC also needs to reevaluate the way in which it interfaces with veterans. Expanded efforts towards outreach and appropriate referrals to both the VA and other organizations can provide more permanent aid through the VA or can help veterans to build skills for self-reliance. Appropriate referrals could also better meet the individual needs of veterans and can provide them with more permanent solutions to their situations. Changing CCVSC's current practices will also allow CCVSC to make its clients more self sufficient and should decrease the number of veterans that need to seek repeat aid. As a result, CCVSC will be able to provide more timely aid to those veterans require immediate, temporary assistance. CCVSC should consider adopting policies similar to those of the peers in order to provide appropriate, temporary assistance.

In addition, CCVSC should also randomly verify that veterans who are receiving aid are actively seeking employment, as discussed in **R4.8**. Although CCVSC does require veterans to submit a list of employers who have been contacted regarding job vacancies, none of this information is verified. By verifying this information, CCVSC can ensure that clients will not remain dependent upon CCVSC assistance for extended periods of time. CCVSC should also improve its referrals to job assistance organizations (**R4.18**).

Policies and Procedures

F4.16 CCVSC does not have any written policies and procedures that detail key job functions for interviewers, caseworkers or VSOs. For example, there are no written policies that provide information to caseworkers and interviewers that explain how interviews are to be conducted, or how information should be recorded and obtained. Without these general guidelines for

CCVSC employees, no consistency in information gathering or documentation has occurred at CCVSC. This has resulted in inconsistent information being provided to clients which is especially problematic because clients may see a different staff member each time that they come to CCVSC. Providing incorrect information not only confuses clients, but also leads to CCVSC members spending additional time in reviewing cases in order to determine whether a client may be eligible for assistance. A better business practice has been developed by Summit County VSC which has created general assistance policies for clients. All employees are provided with a policy manual that specifically outlines eligibility for assistance, how to conduct interviews with clients, and the necessary information that should be recorded.

In addition to CCVSC's lack of written policies and procedures, criteria that is used to determine whether a client is eligible for assistance is also not written down. For example, CCVSC will not provide aid if a client is receiving welfare assistance. However, if a client is receiving welfare assistance and fills out an application for assistance at CCVSC, the application will still be processed and denied by CCVSC members. Not only is this inefficient for both CCVSC members and staff, but it also delays the processing time in handling more urgent applications.

R4.15 CCVSC should develop policies and procedures for interviewers and caseworkers and distribute the policies and procedures to all employees. The creation of these policies and procedures will eliminate the processing of any unnecessary applications. Along with this, policies and procedures should be created which outline the necessary information that should be gathered from clients and how this information should be obtained. This will allow for greater consistency to develop in gathering information from clients, resulting in the financial assistance decision making process taking less time.

Programming

F4.17 **Table 4-3** shows financial assistance data for CCVSC and the peers.

Table 4-6: Distribution of Assistance, 2000

	Cuyahoga Co. VSC	Franklin Co. VSC	Hamilton Co. VSC	Summit Co. VSC	Peer Average
Total financial assistance applications processed	6,317	1,788	2,044	5,849	3,277
Total cases granted financial assistance	5,342	1,466	1,167	5,268	2,634
Total amount of assistance distributed¹	\$4,598,434	\$1,090,980	\$402,812	\$1,713,119	\$1,068,970
Amount of assistance distributed per each case approved	\$861	\$744	\$345	\$327	\$406

Source: VSC Documents

¹ Relief distributed does not include burial benefits. The total amount of assistance distributed for CCVSC, including the burial benefit, was \$6,408,303 for 2000.

Table 4-6 indicates that CCVSC distributes the highest total amount of financial assistance. CCVSC distributes four times more financial assistance than the peer average. CCVSC also allocates more than double the peer average of financial assistance distributed per each case approved. CCVSC's high distribution of aid is due, in part, to a more extensive list of types of aid granted.

CCVSC will provide assistance to clients in the form of food, shelter, housing, personal hygiene, shoes and clothing, medical and vision, dental, prescriptions and utilities. The peers provide far fewer amounts of assistance for clients. Peer assistance is awarded to clients only in the form of food, housing, utilities, some medical, eyeglasses and utilities. In summary, CCVSC supplied clients with \$875,000 in aid in 2000 for dental care, shoes and clothing, personal hygiene and prescriptions; all items that the peer counties do not provide to clients. In addition, CCVSC does not track the amount of aid granted to clients. Prior awards can only be determined by manually totaling each month's assistance form in client's file. CCVSC's inability to easily track the amount of aid granted to a client may also affect the high amounts of aid that are distributed, compared to the peers.

R4.16 CCVSC should review its temporary assistance policy in order to ensure that financial assistance distributed to clients is appropriate. As discussed in **F4.15**, CCVSC appears to be providing long-term aid rather than temporary financial assistance and should revisit this policy and the type of assistance it is currently providing.

CCVSC should also develop a method which will track the amount of assistance which clients have received over a period of time. The tracking of assistance should be done on a monthly basis and should be updated every time a client comes to CCVSC seeking

assistance. This will allow CCVSC to determine the average amount of assistance clients have received, along with noting the highest and lowest amounts of assistance that clients were given. Keeping track of statistics such as these, will clearly show which clients have received extensive amounts of aid and will provide CCVSC decision makers with greater information that can be used for future financial aid decisions. The **technology section** discuss data improvements that could make this information available.

- F4.18 CCVSC is the only veteran service commission in the State of Ohio which provides deceased veterans with a \$1,000 burial allowance to be paid to the funeral director or cemetery association. For a further discussion of the burial benefit program see the **finance section**. The **finance section** recommends that CCVSC consider eliminating the burial benefit allowance, as it was intended to be a temporary program. CCVSC should monitor the effects of this program adjustment on memorial affairs staff, as it may reduce their workload.
- F4.19 CCVSC does not consistently document client referrals to the VSOs or to other governmental agencies. Without proper documentation, CCVSC cannot adequately determine whether appropriate referrals are made by staff members. Furthermore, CCVSC's ratio of VA claim applications filed to the county veteran population shown in **Table 4-4** indicates that CCVSC is not processing as many VA claim applications as it should be, based on the peer average. The lack of referrals and low number of VA claim applications processed may be due in part to CCVSC's staffing levels for VSOs (see **F4.1**), CCVSC does have written guidelines regarding how clients are to be referred to other agencies. The policy for referrals states that CCVSC will supply the client with information concerning a description of the program, address, phone number and contact person's name. In addition, CCVSC requires the client to complete a release of information form which allows CCVSC to share confidential information about clients with other agencies. Despite these procedures, CCVSC has not updated its policy regarding the referral process and has not dialogued with additional agencies in order to provide additional services to clients. Staff members are also not provided with current information that thoroughly explains the programs and services that are offered by these agencies. Therefore, the lack of communication with additional agencies, combined with the lack of knowledge that staff has about the referral process, is problematic for clients because CCVSC staff does not completely understand how to give appropriate referrals. As a result, clients do not have access to all available benefits, causing clients to seek assistance from the CCVSC for greater periods of time. See the **compliance section** of this report for further discussion on outreach programming.

R4.18 CCVSC needs to ensure that appropriate referrals are made. CCVSC can improve its referral process by determining which agencies CCVSC needs to refer clients to. CCVSC should then dialogue with these agencies in order to ensure that open lines of communication exist between all parties. By dialoguing with these agencies, CCVSC can establish guidelines for staff which explain how the referral process is to be handled along with creating a checklist

of the referral process that staff can complete when interviewing clients. This will allow CCVSC staff and management to gain a better understanding of the agencies that clients are being referred to. CCVSC staff can then follow-up with these agencies in order to ensure that clients are actively participating in the referral process. In addition, to make this referral process effective, CCVSC can stipulate that any future aid will be dependent upon clients actively participating in programs to which they were referred. By developing and enforcing an effective referral process, clients will be more likely to attend activities that are sponsored by these agencies.

CCVSC also needs to ensure that appropriate referrals are made internally from financial assistance to VA claims assistance. CCVSC can improve these referrals by improving training and communication among both departments and, in the long term, by adjusting the distribution of staff to include more VSOs and less financial assistance staff (see **R4.1**). Additional VSOs will be able to interface more with financial assistance staff and clients in order to identify potential referrals.

F4.20 CCVSC does not provide regularly scheduled transportation services for veterans to and from VA medical centers as outlined in RC Section 5901.03. Instead, CCVSC will provide bus tickets, upon client request, for transportation to VA medical centers and other facilities on an emergency basis. However, bus tickets are not always granted to clients. Although CCVSC has its own van, the van is not used to provide transportation to the VA medical centers. The van is frequently utilized for transporting staff members to various meetings throughout Cuyahoga County. CCVSC also sends the van to the VA home in Sandusky, Ohio if clients are considering establishing a residence there. However, the current CCVSC van is not handicap accessible, which can be problematic for clients with disabilities. Despite using the van for these different activities, no van log is generated that specifies the number, frequency, or lengths of trips that are taken during the month. Thus, CCVSC does not compile any statistics which would justify whether the current use of the van is effective, and if it is feasible to transport veterans to VA medical centers. Summit County VSC transports veterans twice a week to the two VA hospitals located in Cuyahoga County. On days that the van is not in operation, Summit County VSC provides bus tickets to veterans, providing that they have a scheduled appointment at one of the VA medical centers. The **finance** and **compliance sections** further discuss the CCVSC van and transportation.

R4.19 CCVSC should provide regularly scheduled transportation for veterans to and from VA medical centers. CCVSC should utilize its van to provide these transportation services for veterans and ensure that the van is equipped with all necessary handicap components. On days that the van is not in operation, CCVSC should authorize bus tickets, or grant taxicab reimbursement, to all veterans who have scheduled appointments at the Cleveland VA Medical Center. Bus tickets or taxicab reimbursement should only be furnished after it has been verified that a veteran has a scheduled appointment. In addition, CCVSC should

develop a van log which states how often the van is used, destination and length of trip (time and miles), and the number of veterans aboard. This will provide CCVSC with a cost-benefit analysis in order to better evaluate the use of the van and to determine when the van should be replaced. By engaging in cost-benefit analysis, this will allow the CCVSC to ascertain whether it would be more beneficial to partner with another agency in order to share the cost of a van.

F4.21 CCVSC uses a number of repetitive and unnecessary forms for compiling client information. Much of the information contained on the forms is not relevant in making financial assistance. For example, the case status sheet has information on dates of birth, social security numbers, and a listing of all family members. All of this information is also located on the assistance plan for new cases, financial assistance application/statistical data sheet, and the SR-100 card. The repetition of this information is not only inefficient in terms of CCVSC staff time and efforts, but it creates larger, more complex files which can be very time consuming to go through when CCVSC members are reviewing a case. Despite information being repeated, the current forms are also missing crucial information, such as the number of months a client has received assistance, or the dollar amount that was distributed to clients over the course of a year. Without having access to this information, CCVSC members are making financial assistance decisions without examining these important factors.

R4.20 CCVSC should create a team of employees who are empowered to develop a single, comprehensive form that can replace all current forms which pertain to clients. All the various departments at the CCVSC should have a representative on the team. Creating a team in this manner will ensure that the form reflects the information that is needed by all the departments at the CCVSC. This new form will reduce the volume of the client files and will limit the amount of paperwork that CCVSC members have to sort through when making financial assistance decisions. When creating this form, the team should utilize most of the information included on the Financial Assistance Application. This form would have all of the necessary information which pertains to clients and the reasons as to why a client is seeking aid. This explanation of why a client is seeking assistance is one of the most important components on the sheet because it allows CCVSC members to understand the reasons that assistance is being sought. Therefore, any area of explanation should be very specific and offer financial statistics about the client and the need for aid. The financial information should also include total income earned by the veteran over the past 30 days, with pay stubs provided by the veteran to offer substantive verification. By requiring clients to verify their income, this will provide the CCVSC members with additional information in helping them to make prudent financial decisions.

F4.22 During the review of the client files, AOS found no written policies or procedures which would instruct employees how to structure the client files. The lack of formal policies have

caused the client files to be unorganized and difficult to determine the relevant information which is used to make financial assistance decisions. As discussed in **F4.18**, CCVSC has numerous, repetitive paper forms which have unnecessarily increased the size of the files. This has helped to contribute to the inefficient set up of the client files which have no consistent structure. With the forms not in a consistent order, it is time consuming for CCVSC members to find specific information, leading to increased time to make financial assistance decisions. However, if CCVSC could save the forms in an electronic format this would result in increased efficiency and would allow for quicker financial assistance decisions to be made.

R4.21 CCVSC should develop specific policies and procedures that outline how the files are to be consistently structured. The policy should highlight the important information that should be contained in a file, and where this information should be located in the file. Once a formal file structure policy is developed, CCVSC should determine if it is feasible to keep paper forms, or if it might be more cost-effective to keep the forms in an electronic format. See the **technology section** for further discussion.

F4.23 CCVSC is currently located in the downtown area in a building which is not easily accessible for clients who have disabilities. Clients must walk down a long hallway and take an elevator to second floor, entering the CCVSC by opening a door which is not handicap retrofitted. When clients have to use the restrooms, they must wait until the restroom key is available and take the elevator back down to first floor. This is not only inconvenient but difficult for many CCVSC clients who have disabilities.

R4.22 CCVSC should improve accessibility for clients by ensuring that the facility has all the necessary handicap accessible components. In addition, through future planning efforts, if CCVSC decides that its current location is not suitable for the needs of its clients, CCVSC should consider a location that has the necessary handicap components for disabled veterans. Also, CCVSC needs to determine whether the location is centrally located within the county, and if it can be easily reached by a majority of the veterans population.

Outreach

F4.24 CCVSC has not created a formal outreach program to increase awareness of its services. While CCVSC members attend veteran-related functions and have developed relationships with funeral directors, outreach has not been budgeted in the past or prioritized. In addition, CCVSC has not worked with other county, state or federal agencies to identify veterans and their eligible family members to connect them with available services. By not making appropriate connections, CCVSC cannot effectively serve eligible recipients by directing them to available government services.

Summit County VSC has a budget of approximately \$60,000 that is dedicated to outreach activities. This money is spent on advertising through two local radio stations, publishing a quarterly newsletter to more than 6,000 people and printing a small Street Card that lists all the County services agencies with their addresses, phone numbers and hours of operation. Summit County VSC has tied these funding allotments to a specific goal of reaching the 62,000 veterans in the county. For example, the quarterly newsletter is distributed to at least 25 percent of the veterans located in Summit County and the Street Card, developed in conjunction with another county program, has been printed more than 25,000 times. Franklin County VSC has a budget of \$200,000 to reach veterans through television, radio, cable, and newspapers advertisements.

R4.23 CCVSC needs to develop a formal outreach program. This outreach program needs to have a budget for specific promotional activities such as advertising. CCVSC needs to have a staff member responsible for developing any marketing plans and to communicate with various other county, state, and federal agencies. Through communication and further development of an outreach program, CCVSC can make greater numbers of veterans aware of its services and programs. VSOs should also be involved in outreach efforts to ensure that VA assistance services, as well as financial assistance services, are communicated to veterans.

F4.25 CCVSC has developed a newsletter entitled Vet's Gazette which is distributed to local veteran organizations, social service agencies, officials and administrators, and other interested citizens. This newsletter is published quarterly and contains information about the CCVSC and veteran related activities in which CCVSC participates. However, much of the information contained in the newsletter is not directed towards veterans and their needs. The newsletter does not present information regarding the services that CCVSC provides or the process that a veteran must complete in order to receive assistance. When the newsletter is distributed, there is not a marketing plan in place that identifies strategies that CCVSC will utilize in order to reach veterans. Therefore, CCVSC does not track whether various groups are being reached, such as women veterans, and does not compile any demographic information about individuals that have received a newsletter. Since no individual is responsible for gathering this information, there are no substantive results regarding how effective the newsletter is at reaching the veteran population. Without collecting this information, CCVSC cannot determine whether the articles in the newsletter are relevant to the audience, and if the newsletter is reaching a significant portion of the veteran population.

R4.24 CCVSC needs to determine whether a newsletter is the best way for CCVSC to distribute information to the public about its operations. CCVSC needs to determine who its audience is, and identify the best mechanism for reaching each audience. If CCVSC decides that a newsletter is the most efficient way in reaching audiences, then CCVSC should revise Vet's Gazette in order to incorporate greater amounts of information in the newsletter that pertains

to veterans and their interests. The newsletter should provide useful information in an effective and attractive way of disseminating the goals and objectives of the CCVSC to veterans. This will not only enhance the reputation of the CCVSC, but it will remind veterans that the CCVSC is concerned about their interests.

CCVSC should appoint an employee to be responsible for tracking demographic information concerning individuals who currently receive a copy of the newsletter. This employee should also be responsible for networking with various other veterans groups, such as women veterans, in order to ensure that the newsletter is distributed all relevant veterans organizations. This will allow CCVSC to more thoroughly analyze those individuals on the mailing list. CCVSC can then tailor the newsletter to better fit the demands and interests of its readers.

Financial Implication Summary

The following table represents a summary of estimated cost savings and estimated implementation costs for the recommendations in this section of the report. For the purposes of this table, only recommendations with quantifiable financial impacts are listed.

Summary of Financial Implications Not Subject to Negotiations

Recommendations	Annual Estimated Cost Savings	Annual Estimated Implementation Costs
R4.3 A reduction of three employees through Cuyahoga County's early retirement incentive program.	\$137,000	
R4.17 CCVSC should mail out packets to clients who have requested one.		\$350
Total	\$137,000	\$350

Summary of Financial Implications Subject to Negotiations

Recommendations	Annual Estimated Cost Savings	Annual Estimated Implementation Costs
R4.13 CCVSC should increase its hours of operation by five hours per week in order to be able to provide service to more clients.		\$162,000

Conclusion Statement

CCVSC's process for distributing financial assistance to veterans is overly complex and, as a result, CCVSC is unable to provide timely and appropriate aid. CCVSC does not appear to be customer focused, as evidenced by its current procedures that require veterans to make unnecessary trips to the CCVSC and to wait for excessive periods of time at CCVSC to receive aid. In addition, CCVSC does not effectively provide referrals to veterans to assist them with job training and placement, other social service needs, or in-house referrals to VSOs to obtain VA benefits. By not providing veterans with resources to become more self-reliant, CCVSC seems to have created a long-term financial assistance system rather than a immediate, temporary system, as required by the RC.

CCVSC also does not appear to have the appropriate mix of financial assistance and VA assistance staff. CCVSC appears to be under-staffed in the area of VSOs, which contributes to a lack of referrals to the VA and outreach to veterans. Because VSOs can be cross-trained while other employees cannot be cross-trained, due to certification and veteran status restrictions for VSOs, CCVSC should structure its staff to contain more VSOs and less financial assistance employees. This redistribution can be achieved primarily through the retirement of staff and will require careful planning as VSOs need 18 months training to be certified.

CCVSC also does not adequately train or utilize its staff in the financial assistance area. Staff members should be made responsible for making financial assistance decisions, based on criteria and amounts specified in guidelines developed by the commission members. As a result, veterans will have their applications processed in a more timely and efficient manner. Creating this process will allow CCVSC commission members to focus on high level policy development, outreach programming, and to develop an appropriate appeal process. CCVSC members can also concentrate their energies improving CCVSC outreach efforts to the veterans population, including women.

However, CCVSC staff are not in a position to make financial assistance decisions currently. In order for CCVSC staff to be given this responsibility, clear assistance guidelines must be developed, and staff must be trained both on the guidelines and social service topics to allow them to better meet the needs of veterans. A change in attitude for CCVSC members will also need to occur. As discussed in organization and staffing section, CCVSC employees have low morale and feel that they not respected by commission members. The poor relationship between CCVSC commission members and staff has also manifested itself in a poor working relationship between CCVSC commission members and union leaders. Therefore, in order to make these far sweeping process changes, CCVSC will have to improve management labor relations, learn to work together and value all staff members, and instill a strong respect for the mission and goals of the CCVSC in order to better serve Cuyahoga County's veterans.

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Finance

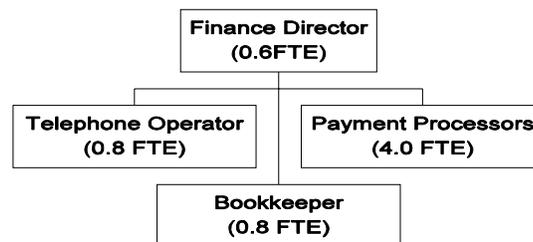
Background

This section of the performance audit focuses on the finance department of the Cuyahoga County Veterans Service Commission (CCVSC). For the purposes of illustrating various operational issues, comparisons are made throughout the report with peer county veterans service commissions of Franklin, Hamilton and Summit. The CCVSC is one of 88 county veteran service commissions in the state of Ohio as mandated by the Ohio Revised Code (RC). The administrative activities for financial assistance and their significance to the operations of CCVSC finance department are illustrated in **Tables 5-1** through **5-5**.

Organizational Chart and Staffing

Chart 5-1 provides an overview of the organizational structure and staffing levels for the finance department of CCVSC as of December 31, 2001. For purposes of this analysis, full time equivalents are calculated based on a 40 hour work week. CCVSC employees work 32.5 hours per week and are considered full-time for benefit and payroll purposes. Therefore, when the FTE adjustment is made, the five payment processors become the equivalent of four FTEs and the bookkeeper, telephone operator and finance director become the equivalent of 0.8 FTEs, 0.8 FTEs and 0.6 FTEs, respectively.

Chart 5-1: Finance Department



Organizational Function and Summary of Operations

The finance department of CCVSC is comprised of a director and seven full-time staff, six of which are bargaining unit members. The department is responsible for budgeting, payroll, processing financial assistance for clients and issuing payments to vendors from redeemed vouchers. The telephone operator is also included in the finance department. The information systems, or technology, staff also report to the finance director. The function of that area is addressed in **technology**.

Financial assistance for clients is awarded in the form of vouchers or warrants, depending on the type and expected duration of assistance. Vouchers that are given to clients are redeemed at their choice of vendors to purchase food, clothing and personal care needs. Clients may also receive vouchers to submit to mortgage companies or landlords for rent or mortgage payments. Utility payments made on behalf of the client are paid directly from the Cuyahoga County Auditor's Office to the utility company. To make the utility payments, the county auditor's office is notified by CCVSC through a batched voucher known as a "US." The batching process allows the utilities to be paid in total for a number of clients, rather than an individual client.

To pay property taxes and telephone expenses clients are given L-warrants. The L-warrant used to pay property taxes is issued but not released to the client. The client must immediately endorse the warrant to the Cuyahoga County Treasurer's office, and it is forwarded to that office by CCVSC. L- warrants are also issued to clients for a \$38 stipend to defray the cost of telephone service.

T-warrants are given to clients who are receiving long-term assistance known at CCVSC as "payroll." Clients receive monthly checks that should be used to pay for rent or mortgage, food and utilities. At one time, the bulk of assistance provided by CCVSC was in the form of "payroll" or long-term assistance. As of December 2001, there were only 15 clients receiving "payroll" assistance as CCVSC members made an apparent undocumented shift in the nature of financial assistance awarded. The undocumented change in policy moving clients from "payroll" to "daily" is discussed further in **program assessment**.

Clients may also receive assistance for health care through the issuance of medical cards. Medical cards are issued to clients to cover medical and dental expenses and are administered in a manner that mirrors Medicaid. The five commission members must approve all medical procedures and the proposed associated charges before any medical services can be rendered.

Vendors, landlords or mortgage holders return redeemed vouchers to CCVSC's finance department. The finance department staff reviews the redeemed vouchers for accuracy and appropriateness and forwards them to the county auditor's office for payment.

CCVSC’s finance department creates and maintains paper financial records for clients, creates internal financial reports and maintains employee payroll and leave time records. However, the production of payroll checks is a function of the county auditor’s office. The Cuyahoga County Auditor is also responsible for the payment of vendors and maintains records concerning the accounts payable of CCVSC.

CCVSC’s finance director develops the annual budget under the direction of the commission members. The budget is then submitted to the Cuyahoga Board of County Commissioners (BOCC) for review, discussion and appropriation. The Cuyahoga County Department of Health and Nutrition issues CCVSC’s L-warrants and captures client information. Reports detailing client activity can also be produced by them. Cuyahoga County’s Information Service Center (ISC) produces T-warrants for CCVSC’s client “payroll.”

Financial and Statistical Data

The information in **Table 5-1** provides a general overview of CCVSC and the peer county VSCs that were selected to provide benchmark comparisons. Comparative analyses and assessments performed throughout this section include information of the peer county veterans service commissions from **Tables 5-1** through **5-4**.

Table 5-1: Peer Comparison Table of Basic Statistics

	Cuyahoga Co. VSC	Cuyahoga without burial benefit	Franklin Co. VSC	Hamilton Co. VSC	Summit Co. VSC	Peer Average
Veteran Population	141,500		100,380	84,370	63,840	82,863
Veteran Contacts	6,317		1,788	2,044	5,849	3,227
Veteran contacts/ Veteran Population	4.5%		1.8%	2.4%	9.2%	3.9%
Client Assistance	\$6,385,546	\$4,503,456	\$1,300,000	\$402,000	\$1,713,120	\$1,138,373
Total Expenditures	\$8,393,732	\$6,511,732	\$1,799,571	\$834,718	\$2,730,483	\$1,788,257
Assistance per Contact	\$1,011	\$713	\$727	\$197	\$293	\$353
Client Assistance /Total Expenditures	76%	69%	72%	48%	63%	64%
Total Staff	29.8 FTE		13.5 FTE	5.5 FTE	15.3 FTE	11.4 FTE
Veterans Service Officer	2.4		3.0	1.8	6.1	3.7
Union Representation	yes		no	no	no	no

Source: Veterans Affairs, CCVSC, Franklin County VSC, Hamilton County VSC, Summit County VSC and Ohio State Association of County Veterans Service Commissions and County Veterans Service Officers as of 2000.

Table 5-1 provides a snapshot of size and services among CCVSC and selected peers, and illustrates the differences in veteran populations among the counties reviewed, as well as the distribution of staff and budget dollars. The peer average for dollars spent on direct financial assistance to clients as a portion of total expenditures is 64 percent and CCVSC's spending is above the peer average at 76 percent. However, CCVSC's client assistance dollars include the \$1,000 burial allowance in lieu of a free grave program which accounted for \$1,882,000. This benefit is unique to CCVSC. When this benefit is removed from CCVSC assistance dollars for a more accurate comparison, the amount of assistance becomes \$4,503,456 decreasing the percentage of direct financial assistance to clients to 69 percent and the assistance per contact to \$713 (**F5.5**).

The peers employ, on average, 11.4 staff FTEs of which 3.7 or 32 percent are veterans service officers (VSO). However, CCVSC employs 29.8 staff FTEs and only 2.4 or eight percent are VSOs. VSOs receive extensive training regarding VA benefits and have the primary responsibility of assisting veterans at the local level to obtain those benefits. The under-representation of VSOs among the staff of CCVSC may impact the veterans' ability to effectively collect federally funded VA benefits. The discussion and recommendation concerning the role of VSOs and the impact of their efforts to CCVSC can be found in **program assessment**.

CCVSC provides an average of \$1,011 per veteran contact. Removing \$1,882,000, which is the effect of the burial allowance, from the total budget and client assistance reduces those totals to \$6,511,732 and \$4,503,456 respectively. Assistance dollars per contact are subsequently reduced to \$713. The peer average is \$353. While this may appear quite generous on behalf of CCVSC, it may also be an indication of the infrequent referrals made to VSOs and VA benefits or ineffective outreach to other agencies providing a variety of services. The discussion and recommendation concerning the lack of effective referrals of clients to other agencies and programs is discussed **F5.16**. Other key financial statistics and information relating to the operations of CCVSC are shown in **Tables 5-1** through **5-4**.

Table 5-2 provides a historical view of the expenditures for CCVSC in the period marked by FY 1997 through FY 2000.

Table 5-2 : CCVSC Expenditures Analysis

	Actual 1997	Actual 1998	Actual 1999	Actual 2000	1997to2000 % Change
Client Services					
Shelter	\$281,373	\$453,291	\$875,070	\$1,450,814	416%
Food	226,477	340,182	640,486	1,079,631	377%
Hygiene	70,860	77,200	103,005	163,004	130%
Clothing	159,325	166,640	261,645	419,575	163%
Medical	52,087	33,887	29,622	41,487	(20)%
Dental	94,743	91,766	89,265	243,443	157%
Pharmacy	41,027	33,193	40,533	49,092	20%
Utilities	187,550	165,437	240,267	569,666	204%
Taxes	4,751	9,353	11,945	28,635	503%
Total Emergency	\$1,118,193	\$1,370,949	\$2,291,838	\$4,045,347	262%
Relief (payroll) Warrants	842,780	755,408	648,520	435,056	(48)%
Burial					
Unclassified Burial	\$48,074	\$28,903	\$26,705	n/a	n/a
Indigent	n/a	n/a	n/a	47,542	n/a
Setting	n/a	n/a	n/a	43,295	n/a
Plot	n/a	n/a	n/a	1,882,000	n/a
Total Burial Assistance	\$48,074	\$28,903	\$26,705	\$1,972,837	4,004%
Total Gross Assistance	\$2,009,047	\$2,155,260	\$2,967,063	\$6,453,240	221%
Cancelled Vouchers ¹	(68,223)	(55,300)	(47,330)	(67,784)	(1)%
Net Amount of Assistance	\$1,940,824	\$2,099,960	\$2,919,733	\$6,385,456	229%
Salaries	834,545	871,314	925,571	1,042,924	25%
Fringe Benefits	214,838	219,764	238,343	259,572	21%
Total Personnel Costs	\$1,049,383	\$1,091,078	\$1,163,914	\$1,302,496	24%
Contract Service	197,444	210,810	287,323	284,542	44%
Commodities	17,160	13,414	29,519	29,870	74%
Other	0	40,324	75,436	73,999	84%
Controlled	195,336	140,656	279,573	320,033	64%
Capital	490	0	125,249	4,354	789%
Subtotal	\$410,430	\$405,204	\$797,100	\$712,798	74%
Total Administrative	\$1,459,813	\$1,496,282	\$1,961,014	\$2,015,294	38%
Total All Expenditures	\$3,400,637	\$3,596,242	\$4,880,747	\$8,400,750	147%
County Auditor Records	\$3,406,231	\$3,465,372	\$5,278,438	\$8,393,728	146%
Timing difference²	\$5,594	\$130,870	\$397,691	\$7,022	n/a

Source: CCVSC records and Cuyahoga County Auditor records.

¹Cancelled vouchers are vouchers that are not used by the client and are voided after 60 days.

²Timing difference occurs when there is a time lapse between when vouchers are issued when they are redeemed.

n/a means not applicable.

Table 5-2 illustrates the rise in expenditures for CCVSC during the period 1997 through 2000. Total expenditures during that the period rose 147 percent. The highest increase of expenditures is in memorial affairs, 4,004 percent, due to the implementation of the \$1,000 burial benefit in lieu of a free grave program. This benefit alone is 30 percent of the net amount of assistance and accounts for 22 percent of the total budget. Further discussion and recommendation concerning the burial allowance are found in **F5.5**. Also, the area of medical, dental and pharmacy assistance increased 78 percent in total. The expenditures for dental procedures increased from \$94,743 to \$243,443, or 157 percent, because of the increase in cosmetic procedures that were allowed. Medical expenditures are discussed in **F5.16**.

Administrative costs in total saw a 38 percent increase over this period. Total Administrative costs account for 24 percent of the total budget. From 1997 to 2000, administrative expenses as a percentage of the total fell from 43 percent to 24 percent. However, this is not a function of more efficient use of administrative dollars, but a response to the large increase in the distribution of financial assistance. By removing the cost of implementing the \$1,000 burial benefit in 2000 from the total expenditures, administrative expenses are actually 31 percent. Salaries and fringe benefits account for 65 percent of the total administrative costs and 16 percent of the total expenditures. Control of administrative costs to expand direct assistance to clients is discussed in **program assessment**.

Performance Measures

The following performance measures were used to analyze CCVSC:

- Assess adequacy of staffing levels and organization structure of the finance functions.
- Assess adequacy of planning and forecasting in the budget development process.
- Assess adequacy of budget as a mechanism to implement CCVSC mission and goals.
- Assess adequacy and efficiency of the financial processes affecting clients to provide satisfactory customer service.
- Assess adequacy of financial controls and financial accountability.
- Assess accuracy of record keeping.
- Assess adequacy of technology use to meet the needs of the finance department for payroll, budgeting and other fiscal activities.

Findings / Commendations / Recommendations

Staffing Levels

F5.1 The finance department of CCVSC comprises a director, six full-time non-supervisory staff, who are members of a bargaining unit, and one full-time non-supervisory position that is not included in the bargaining unit. **Table 5-3** indicates the number and distribution of finance department staff for CCVSC and the peers. FTE is calculated at 40 hours per week.

Table 5-3: Finance Department FTE Staffing

Position Description	CCVSC ¹		Franklin County VSC		Hamilton County VSC ²		Summit County VSC ³		Peer Average	
	FTE	Actual	FTE	Actual	FTE	Actual	FTE	Actual	FTE	Actual
Finance Director	0.6	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bookkeeper	0.8	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Payment Processor/ Clerk	4.0	5.0	1.0	1.0	0.1	0.5	0.9	1.0	0.7	1.0
Total	5.4	7.0	1.0	1.0	0.1	0.5	0.9	1.0	0.7	1.0

Source: CCVSC records and peer VSCs information.

¹ CCVSC employees work 32.5 hours per week.

² One Hamilton County VSC employee uses approximately four hours or less per week processing financial assistance because the Hamilton County VSC VSOs have a greater responsibility in completing the application.

³ Summit County VSC employees work 35 hours per week.

Table 5-3 illustrates the allocation of personnel necessary to process the volume of financial assistance provided at CCVSC as compared to its peers. CCVSC has 5.4 full time equivalents while the peer average is 0.7 FTEs. None of the peers has a finance director or bookkeeper.

Table 5-4 indicates the number of approved applications for financial assistance processed, per finance department staff member, and finance department cost per client for CCVSC and the peers.

Table 5-4: Finance Department Costs per Financial Assistance Application

	Cuyahoga Co. VSC	Franklin Co. VSC	Hamilton Co. VSC ¹	Summit Co. VSC	Peer Average
Total Applications Approved	6,317	1,788	2,044	5,849	3,227
Finance Personnel FTE	5.4	1.0	0.1	0.9	0.7
Total Finance Personnel Salaries	\$180,923	\$24,031	\$4,144	\$29,390	\$19,188
Approved applications per FTE	1,169	1,788	20,440	3,249	4,610
Finance Personnel Cost per Application	\$28	\$13	\$2	\$5	\$6

Source: CCVSC records and peer information

¹ The VSOs at Hamilton County VSC prepare most of the completed financial assistance packages. The administrative assistant prepares the voucher and is responsible for reconciliation.

As indicated in **Table 5-4**, CCVSC's finance department adds \$28 cost per application, while the peer average adds six dollars. CCVSC's finance department processes 1,169 client applications per FTE which is lower than the peer average of 4,610.

CCVSC's finance director is responsible for the overall supervision of the finance department and the information technology personnel. The finance director is also responsible for monthly budget analysis and annual budget development. The finance director provides the commission members with updates regarding CCVSC's financial position when requested. The bookkeeper assists in the training of new employees in the finance department, and is responsible for employee payroll submission to the county auditor. The bookkeeper also monitors client "payroll." Three payment processors are involved with the creation and distribution of vouchers and two payment processors are responsible for the redemption and payment of vouchers. The telephone operator, who reports to the finance director, is not included in the finance department analysis.

As indicated in **Tables 5-3** and **5-4**, the staffing and associated costs of CCVSC's finance department is above the peer average. CCVSC has 5.4 FTEs while the peer average is 0.7 FTEs. None of the peers have a finance director or bookkeeper or the associated level of salaries that these positions require. These positions have a significant impact on the cost of service. In each of the three peer organizations, the executive director and an assistant or senior veterans service officer prepare the budget documents and monitor spending.

The manner in which financial assistance is distributed at CCVSC is labor intensive because approximately 56 percent of aid dollars distributed by CCVSC are in the form of vouchers. The remaining 44 percent of aid is distributed through medical cards, warrants for property taxes, telephone service, and “payroll” assistance, and burial benefits. The process of distributing financial assistance, as it progresses through the finance department, and the procedures that delay the release of assistance are discussed in **F5.8**. The economic effect of CCVSC’s large finance department is illustrated in **Table 5-4**, which shows a financial personnel cost per approved application of \$155, versus the peer average of \$4. See **organization and staffing** and **compliance** for a discussion on complete staffing analysis and RC mandated positions.

However, CCVSC’s finance department performs some functions for which the peer commissions use their respective county auditor’s offices in conjunction with the executive director and assistant such as: budget development and budget control, voucher redemption and voucher payment. The peers also place most of the financial management of their organizations on VSOs and executive directors. In addition, CCVSC also provides a greater number of financial assistance programs which result in higher levels of financial assistance than the peers such as medical cards and a \$1,000 death benefit in lieu of a free grave (**F5.5** and **F5.14**).

R5.1 Based on comparisons to its peers, CCVSC appears to be overstaffed in several areas, including the finance department. Implementing the changes in programs to tighten controls over financial resources such as store certificates in place of vouchers (**F5.17**) and the discontinuation of medical cards (**F5.16**), staffing levels can be reduced in the finance department.

Based Tables **5-3** and **5-4** and various assessments throughout this report, it appears that CCVSC should make it a priority of its staffing and operational analysis to at least address the following issues:

- The executive director should assume many of the responsibilities currently performed by the finance director, which is the common practice among the peer VSCs. As discussed in **compliance**, the position of the finance director is not specified in the RC. This would allow CCVSC to reduce the finance director position and save approximately \$63,000 in salary and benefit costs.
- The bookkeeper should be assigned the responsibility of reconciliation. Currently, no one performs a reconciliation of daily financial assistance or monthly general ledger activity and payment processors have inadequate segregation of duties with little oversight. See **F5.13** for complete discussion and recommendation regarding internal controls. The bookkeeper could also provide administrative support for the

executive director with finance department activities such as report production and budget development.

- By reducing the use of vouchers through the issuance of store certificates, one payment processor position could be reduced and a savings of approximately \$27,000 could be realized in salary and benefit costs.
- In addition, the elimination of medical cards as a means to provide clients with short term emergency medical relief could cause the reduction of a payment processor position responsible for medical payments. Savings of approximately \$27,000 could be realized in salary and benefit costs by this position reduction.

Financial Implication: A reduction in staffing for the finance department could occur with the implementation of the recommended changes in addition to recommendations made in **program assessment** and **compliance**. The positions affected could include the finance director and two payment processors, with an estimated cost savings of approximately \$117,000 for salaries and benefits.

Budget Process

F5.2 The budget that CCVSC has presented to the BOCC does not contain adequate details to justify requests. It is the responsibility of BOCC to ensure that the budget submitted on behalf of CCVSC is fiscally sound. There appears to be some confusion about the roles and responsibilities of CCVSC in the budget process and the authority of BOCC to review and revise requests.

The following conditions have been noted in CCVSC's 2001 budget request, and may have occurred in previous years, that could cause BOCC to exercise its responsibility to county taxpayers by revising the budget:

- No statutory provisions expressly authorize some of CCVSC's employee positions including the deputy director and finance director positions. See **compliance** for detail on the positions that are stated in the RC.
- The commission members have increased their own compensation. CCVSC members, by board resolution, recommended a compensation increase of five percent for commission members in 2001, and are proposing a 3.02 percent increase for 2002. Commission members are officers of the State and, therefore, are not permitted to profit from their decisions, such as setting their own compensation or giving raises in compensation to themselves while in office. See **compliance** for details on compensation of state officers.

- Staff training is not a budget item and is required by the RC statutes governing county VSCs. See **organization and staffing** for details concerning the lack of staff training appropriations and planning and **compliance** for RC statute concerning training.
- A pattern of spending beyond original appropriation has been established. As illustrated in **Table 5-5**, in each of the last three years, the commission has exceeded its annual appropriation. In 1999, the actual spending exceeded the original budget appropriation in total by 8 percent. In 2000 the excess of spending over budget was 37 percent and for 2001 it was 53 percent (**F5.3**).
- A policy/program was adopted by CCVSC members in 1999 providing a \$1,000 burial benefit in lieu of a free grave. The policy/procedure has not been rescinded despite an opinion by the Cuyahoga County Prosecutor, dated September 1, 2000, stating that the program adopted by CCVSC does not fall within the guidelines of the RC regarding burial benefits to veterans. The cash benefit has been the largest single impact on the budget of CCVSC (**F5.5**).
- In addition, CCVSC does not participate in the formal budget appeal and hearing process to resolve any budget disputes and/or to present new facts to support budget requests.

R5.2 The budget that is submitted to the BOCC should contain adequate details to justify requests. CCVSC commission members should also recognize the responsibility of BOCC to the taxpayers of the county to ensure that the completed budget is an effective use of tax payers' dollars. The commission members should recognize the responsibility of BOCC to the taxpayers to support only those budget items that are appropriate. In addition, CCVSC should abide by the budget appeal and hearing process to resolve any budget disputes. Furthermore, the commission members should be aware of their legal responsibilities as set forth in the Ohio Revised Code, the Ohio Administrative Code and Cuyahoga County guidelines, with regard to the budget process and understand the ramifications on the policies, procedures and programs that are adopted and personnel that it employs. Before new programs are incorporated, commission members should be prepared to document the study, or process, that resulted in the creation of programs and the policies and procedures that will govern their implementation. All existing budget items should be subjected to a similar review and all spending plans should be thoroughly documented providing the justification of such requests.

F5.3 **Table 5-5** illustrates CCVSC budget and actual spending for the years 1999-2001 and the percentage that actual spending was over or under budget.

Table: 5-5 Historical vs. Actual Budget

	1999	1999	Over/ (Under)	2000	2000	Over/ (Under)	2001	2001	Over/ (Under)
	Budget	Actual	%	Budget	Actual	%	Budget	Actual ¹	%
Client Services	\$2,915,448	\$3,317,422	14%	\$4,229,708	\$6,378,434	51%	\$4,129,708	\$7,863,996	90%
Salaries	\$906,224	\$925,571	2%	\$994,894	\$1,042,924	5%	\$1,133,184	\$1,106,248	(2)%
Fringe Benefits	\$236,021	\$238,343	1%	\$270,071	\$259,572	(4)%	\$285,001	\$329,052	15%
Contract Services	\$337,361	\$287,323	(15)%	\$231,200	\$284,542	23%	\$649,397	\$355,903	(45)%
Commodities	\$13,917	\$29,519	112%	\$20,763	\$29,870	44%	\$29,104	\$41,369	42%
Other Expenditures	\$46,407	\$75,438	63%	\$43,336	\$73,999	71%	\$59,292	\$65,699	11%
Controlled Expenditures	\$388,560	\$279,573	(28)%	\$347,668	\$320,033	(8)%	\$276,177	\$280,678	2%
Capital Outlay	\$33,275	\$125,249	276%	\$7,200	\$4,354	(40)%	\$7,200	\$1,982	(72)%
Total	\$4,877,213	\$5,278,438	8%	\$6,144,840	\$8,393,728	37%	\$6,569,063	\$10,044,927	53%

Source: CCVSC financial records.

¹Actual is based on December 31, 2001 actual by OBM.

The commission members of CCVSC are bound by RC 5705.41, which prohibits the expenditure of money unless it has been appropriated, and CCVSC does not have a formal method in place to develop, review or manage a budget. As illustrated in **Table 5-5**, in each of the last three years, the commission has exceeded its annual appropriation. In 1999, the actual spending exceeded the original budget appropriation in total by eight percent. In 2000, the excess of spending over budget was 37 percent and in 2001 it was 53 percent. The following items are an indication that the budget is not a high priority of CCVSC members:

- Financial goals and program milestones are not established.
- Budget meetings are not scheduled regularly.
- Minutes are not taken.
- Issues raised at one meeting are not necessarily followed up at the next meeting.
- CCVSC commission members do not provide enough input to the finance director to guide the budget through financial distress. Directives from CCVSC commission members concerning programs and spending are oral and not written.
- Staff members who may have input as to the operation are not always consulted when establishing budget targets or cuts.

- CCVSC commission members cannot come to a consensus as to which, or even if, programs or spending should be adjusted to meet budget goals and prevent shortfalls.
- CCVSC commission members are not committed to operate within the approved budget.
- The budget is not presented with necessary line items such as travel, training and office supplies.
- There are no budget targets and, consequently, no analysis of variances.

CCVSC's budget is developed without information regarding the expected results of each department and program. Without knowing what impact a change in the level of resource allocation (funds, people, time, technology) will be, CCVSC commission members are unable to make sound financial decisions. The lack of analysis is indicated through the absence of planning for several events such as the purchase of a van modified to accommodate disabled riders (**F5.6**), unemployment and economic down turns, discussions of changes in personnel, programs, and hours of operation and the early retirement incentive plan (ERIP) being offered by Cuyahoga County.

R5.3 CCVSC should ensure that making the budget a primary management tool becomes a significant priority. In addition, CCVSC should develop a budget planning process that ultimately, is linked to a strategic plan. Further information on the strategic plan is found in **organization and staffing**. The following points should be considered for an effective budget plan:

- Adequate time and attention should be devoted to the process of composing the budget, with monthly, quarterly and annual periodic reviews of financial targets. Minutes of the meetings should be taken to ensure that issues are monitored consistently and that decisions regarding spending, or proposals that effect spending are documented. The budget plan should produce short- and long- term goals for CCVSC and provide for contingencies.
- When a budget has been developed and adopted, the commission members should make every effort to monitor spending and remain within the original budget. Variances should be studied and appropriate changes in spending should be made or budget changes could be requested.
- Input of key decision makers from within CCVSC should be sought to help develop the budget plan.

- Annual budget submissions should include a report of performance against the plan for the previous year. No capital purchases or program changes should take place until these long term plans have been developed. Analysis regarding expected results, associated costs and comparisons to historical and peer data should be conducted and documented before implementing changes in services or capital improvements.

F5.4 CCVSC does not develop or utilize performance measures. On October 20, 2000, CCVSC commission members sent a letter to Cuyahoga County's OBM stating that, "This commission does not participate in the [County's] performance management program for it is viewed as a means by which the BOCC could review and revise the budget of the VSC." CCVSC further asserted, "As you know, we are not an agency under the administration of the BOCC..." The Performance Management Plan Program was developed by BOCC and OBM to encourage agencies to generate performance measures that would promote fiscal responsibility and further provide accountability to the taxpayers of Cuyahoga County. When the topic of accountability was discussed with CCVSC commission members during an audit status update on August 27, 2001 the commission members stated that they "...did not want to account for their spending to the county commissioners." The manner in which CCVSC distinguishes itself in its relationship with BOCC has precluded it from viewing BOCC as a function of accountability to all county taxpayers.

R5.4 CCVSC should establish financial, service and program measures which should be used as guidelines to establish, evaluate, compare and identify priorities. Performance measurement demonstrates the understanding and promotion of fiscal responsibility by providing information concerning items such as quantity, effectiveness and efficiency. Some measures can be readily obtained such as dollars spent per line item or client. Others may be more difficult but are equally important, such as the number of individuals served and the amount of dollars awarded clients because of the efforts of the VSOs. See **organization and staffing** for further discussion of performance measures.

F5.5 The policy/program adopted by CCVSC members in 1999, providing \$1,000 burial benefit in lieu of a free grave, has been the largest single impact on the budget of CCVSC. From 1998 to 1999, the amount charged to CCVSC's memorial affairs, whose primary responsibility is the interment of veterans, increased from almost \$27,000 to just under \$2 million.

Prior to 1999, CCVSC, as permitted by the RC, provided an amount, not to exceed \$1,000, for the funeral and burial of indigent, honorably discharged veterans that have been residents of Cuyahoga County for at least three months prior to their deaths. Before assuming the charge and expense of any burial or cremation, the veterans commission is mandated to satisfy itself beyond a reasonable doubt that the family is truly indigent. Hamilton County

VSC has not provided for an indigent burial in at least ten years because of this burden of proof regarding inability to pay.

All veterans are provided the opportunity to be buried in one of two county-maintained sites set aside for veterans. The burial plot benefit is provided at no cost to the veteran, with a cost to the county of approximately \$400. When the east side location began to run out of burial space in its veterans' section of the cemetery, the "\$1,000 Burial Benefit in Lieu of a Free Grave" policy was instituted by the commission members of CCVSC. The policy change granted \$1,000 to every honorably discharged veteran that lived in Cuyahoga County one year prior to death, or any five consecutive years in his lifetime, regardless of indigence. The amount of the allowance, \$1,000, is given without regard to actual cost of funeral and burial, and is paid to the funeral director or cemetery association (unless reimbursement is being made to the veteran's survivors) upon presentation of itemized receipts. A veteran could not take advantage of both the \$1,000 burial benefit and the indigent burial benefit. In October 2000, additional plots became available at the east side facility, but the policy was not rescinded.

Pursuant to opinions of the Cuyahoga County prosecutor dated September 1, 2000 and February 5, 2002, the program adopted by CCVSC does not fall within the guidelines of the RC regarding burial benefits to veterans because it mixes the RC mandated benefits regarding indigent burials and burial plots to establish a new benefit that is not supported by the RC.

In 1999, the Western Reserve National Veterans Cemetery was opened in Medina County as a response to a demonstrated need for serving veterans in the greater Cleveland area. It is free to veterans, and their spouses and dependent children who precede the veteran in death. All perpetual care of the grave is provided. According to the director of the cemetery, the national cemetery should not reach capacity for at least 100 years.

R5.5 CCVSC should be more aggressive in assisting veterans to obtain the federal burial benefits that are available. Veterans should be informed of the availability of the Western Reserve National Veterans Cemetery in Medina and the advantages to its use as a burial site. All veterans should be encouraged to exercise the burial benefit provided by the federal government at the national cemetery. Veterans who express a strong desire to be buried in Cuyahoga County, may take advantage of the county owned sites available on either the east or west sides of the county. Based on the Cuyahoga County prosecutor's opinions which state that the CCVSC's program does not comply with RC guidelines, CCVSC should rescind the policy of providing a \$1,000 cash benefit in lieu of a free grave for veterans. Burial benefits provided by CCVSC should reflect the provisions of the RC regarding burials and indigent funerals. See **compliance** for further discussion of the RC. The change in focus of burial assistance provided could result in the reduction of staff and subsequent savings in salary and benefits for the memorial affairs department of CCVSC. See **compliance** and

program assessment for further discussion of staff realignments that reflect RC mandates and work load.

Financial Implication: The effect of encouraging clients to use the national cemetery or the Cuyahoga County burial sites could be a cost savings of approximately \$1.9 million with the cancellation of \$1,000 burial allowance based on the increase in burial expenditures from 1999 to 2000.

- F5.6 CCVSC was in the process of purchasing a van through state contract, that would be modified after delivery, to include a wheel chair lift. The van purchase was not included in the adopted budget and the purchase was not previously appropriated in the capital line item as outlined in Cuyahoga County's purchasing manual that CCVSC has adopted. There are no plans to use the van to enhance any existing services or develop new services to clients. A study was not completed prior to the purchase approval of the van that analyzed historical transportation expenses or predicted future expenses to include the cost to employ a dedicated driver, liability insurance, repairs and maintenance. CCVSC tabled the proposal during the course of the audit.

CCVSC currently pays an average of \$350 per month for the lease of a county vehicle that is seven to eight years old, has approximately 15,000 miles on it (2,000 miles a year) and is used exclusively by CCVSC. It is uncertain how much mileage is accumulated on a monthly, or annual basis, and for what purpose the van is used because CCVSC does not maintain a log or record book to document the use of the van. The \$350 monthly fee paid to the county covers repairs, maintenance and insurance. These operational expenses will have to be borne by CCVSC if the van purchase is consummated.

In 2000, Franklin County VSC spent \$42,364 on transportation for 6,806 clients. Clients received transportation assistance to local medical appointments and VA facilities, job interviews, referrals and/or other appropriate needs. Services are provided through taxi, public transportation passes and gasoline vouchers. In order to accommodate veterans who have appointments with out of town VA facilities, Franklin County VSC has established a transportation charge account with Greyhound Lines.

CCVSC has a policy that addresses the issuance of bus tickets to clients. However, it does not detail the reasons for which bus tickets will be provided. In 2001, 1800 tickets were distributed for a cost of \$2,142.

- R5.6** CCVSC should develop a program that meets the transportation needs of its clients and establish policies and procedures that accomplish the objectives of that transportation program. Other options that should be explored include retro-fitting the existing van and a more extensive bus ticket use policy. Until an appropriate plan is developed, the purchase of the modified van should be deferred.

All capital purchases should be planned for in the budgetary process by justifying the cost with historical information and developing plans for future enhancements of services or programs. In addition, CCVSC should obtain the necessary budgetary approvals and appropriation modifications from the county before making capital purchases. It is these types of actions on the part of CCVSC that have contributed to financially unsound budgets (F5.2), budgetary disputes with the BOCC (F5.2), and large budgetary variances for the last three years (F5.3). Going forward, CCVSC should display a commitment towards improving financial accountability by properly managing its budget and following all of the purchasing procedures outlined by the county. See **program assessment** and **compliance** for further discussion of transportation of clients.

F5.7 CCVSC relies solely on proceeds from Cuyahoga County property taxes as its only source of revenue. CCVSC does not have a policy for grant writing or grant application, which could bring in additional funds for CCVSC. The Government Financial Officers Association (GFOA) recommends that all government bodies adopt a policy that encourages a diversity of revenue sources in order to improve the ability to handle fluctuations in individual sources. Franklin County VSC has applied for, and received, grants to provide a wider variety of services. A \$10,000 grant was used to provide commercial drivers license (CDL) training and testing to assist veterans that want to become truck drivers. Franklin County VSC also received a grant from the Vietnam Veterans Association (VVA) for providing shelter and aid to homeless veterans.

R5.7 CCVSC should adopt a policy that provides for grant research, writing and application. The policy would provide CCVSC with the opportunity to seek additional funding sources and encourage the development of new and creative programs to serve the needs of Cuyahoga County veterans. One such grant is offered by the VA to provide housing for homeless veterans. Funding from sources other than county property taxes, could also ensure the continuation, or enhancement of some vital services during periods of income uncertainty.

Financial Process

F5.8 The operations of the finance department contribute to the delay in the granting of financial relief. The clients of CCVSC wait up to eight hours a day to receive approved financial assistance. The finance director has also received complaints from vendors who claim that they wait too long to receive payment from CCVSC on behalf of the client. The following practices or circumstances involving the finance department contribute to the process slowdown:

- The distribution of client assistance in the form of medical cards involves two approvals from the commission members. In addition, medical cards require two more steps to process in the finance department than other types of assistance. Medical cards may be part of the financial aid package for which a client is initially

approved, but every subsequent claim using that card must be approved separately by the commission members. Before the claim is presented to the commission members, a payment processor will research the procedure to ensure that the accompanying charge is usual, customary and reasonable according to Medicaid guidelines (**F5.16**).

- The policies and procedures for granting financial assistance are incomplete and, therefore, allow for a great deal of discretion by commission members to analyze each case individually. The lack of standard assistance guidelines prevents the payment processors from simply inputting data and creating vouchers. For example, a client may receive rent or mortgage assistance but not utility assistance, or receive assistance with some utility types, but not all. The responsibility is upon the payment processor, who is not involved with the client, to determine if the assistance falls within the “normal” range. The absence of financial assistance guidelines places an unnecessary burden on the payment processor. When a client’s assistance package contains unusual financial relief, or if the assistance that was applied for was not awarded in total, the processing of assistance stops. The payment processor must research the client’s file to ensure that the amount of assistance awarded was not in error. The research often involves the additional help of the finance director or bookkeeper, the interviewer and the intake clerk. See **program assessment** for further discussion of financial assistance policies and procedures.
- Food, clothing and personal hygiene vouchers account for approximately 56 percent of the emergency relief assistance dollars distributed by CCVSC. Voucher processing is labor intensive, requiring many steps for computer input, preparation for payment and verification of appropriate payment (**F5.17**).
- Backlogs in the processing of vouchers are due mainly to two elements - absenteeism and operator error. There is a high level of absenteeism in the finance department and also in other departments where finance personnel are used to cover duties.
- Clerical and input errors in client financial aid packages are made throughout the agency.

R5.8 The policies and procedures regarding financial assistance should be analyzed to reduce the length of time required for the administration of financial aid. The following changes should be incorporated:

- Review the policy of issuing medical cards as discussed in (**F5.16**).
- Standardize the types, amounts and time periods for which financial aid is awarded

to reduce the amount of speculation and re-evaluation required by the payment processors.

- Develop a policies and procedures manual for the finance department which describes the flow of information and financial assistance through the department. The manual should also include the actions necessary and staff hierarchy for effective and efficient problem solving.
- Issue store certificates in standard denominations for food, hygiene and personal items to reduce the number of vouchers processed in the finance department (**F5.17**).
- Manage absenteeism. Absenteeism should be addressed throughout CCVSC in performance appraisals. For further discussion of absenteeism and performance appraisals, see **organization and staffing**.
- Provide training as a continuous process for the entire staff and, particularly, the finance department, to reduce input errors. The importance of accuracy, and its effect on the process and the client, should be emphasized. Error logs could be maintained to highlight specific training needs and provide support for performance appraisals.

Financial Accountability

F5.9 Payroll for CCVSC employees is handled through an automated timekeeping and reporting device. All employees of CCVSC swipe time cards, at a time keeping device, “The Integrator,” near the commission office entrance, upon their arrival and departure from the office. The information systems officer downloads a report from “The Integrator” that lists all swipes for employees. The bookkeeper reviews the report for exceptions, manually prepares an exception report and forwards the exception report to the commission members. The commission members make recommendations for action to be taken on the routing slip that is attached to the exception report. There is no form or log for employees to complete if they have missed a swipe or have a swipe exception, such as not having their swipe card with them when they come in or go out of the commission office. In addition, there is no visible clock at “The Integrator” that notes “official CCVSC’s time clock time.” Changes to the payroll are prepared by the bookkeeper, and reviewed by the finance director, before being submitted to the county auditor’s office.

R5.9 A clock should be installed as part of the swiping station and serve as the “official” CCVSC time for payroll purposes. A form or log should be developed to allow employees to immediately document swipe card exceptions, such as, missed swipes, late swipes or missing cards. The exception document should be reviewed daily by immediate supervisors. Any recommendations for actions involving employees’ attendance should be made in accordance with the docking policy as outlined in CCVSC’s Policy and Guideline #37, on the exception

report by the employees' supervisor and approved by the executive director. The exception report would then be forwarded to the bookkeeper to process payroll.

F5.10 There is no oversight of CCVSC commission members' attendance. Commission members do report time off to the executive secretary, including when meetings are scheduled out of the building. However, no documentation is required to provide evidence of meetings, or other business, that occurs away from the office. Commission members are paid for the regular work week of 32.5 hours, although time may be spent out of the office on non-commission business. When time is spent out of the office to conduct service organization business, the commission members are paid for an entire day and seldom submit requests for paid or unpaid leave. In addition, the commission members are not required to account for how their time is spent in the office. CCVSC employs the only full-time commission members in the state of Ohio. The other 87 County VSCs have part-time commission members who are not considered employees of the commission and are usually paid only for the meetings they attend. A complete discussion of the modification of commission members to part time status that will more appropriately accommodate their responsibilities and reflect the peers, is in **organization and staffing**.

R5.10 As long as CCVSC members are full-time employees of CCVSC, they should adhere to the attendance and payroll recording policies and procedures in effect for all employees of CCVSC to strengthen their accountability. To support compensation for time away from the office, out of office appointments should be thoroughly documented. Time out of the office that cannot be supported, should be reviewed by the other commission members for approval. Weekly time sheets or status reports should be developed and used to document how each commission member uses his/her time for CCVSC. The status reports could be useful when researching and implementing new programs and can be developed into a performance measure.

F5.11 There is no policy that addresses the travel of commission members that takes them away from the office and their duties. In addition, the commission members do not agree among themselves as to how they should account for time away from the office and travel for non-CCVSC work. The oversight of CCVSC members has been minimal and no one has been assigned to ensure the validity of their travel requests. The peer county VSCs do not reimburse their commission members for travel to conventions or meetings sponsored by veteran service organizations, such as the AMVETS or American Legion. This travel is usually paid for by the commission member personally or by the post of the service organization that each commission member represents. In addition, travel is not planned as an item in the budget.

R5.11 CCVSC should adopt polices and procedures that ensure its spending is aligned with its mission to aid veterans. By controlling administrative costs, particularly travel, CCVSC can maximize the percentage of its budget that directly aids its clients. CCVSC should establish

a policy that addresses the issues of travel for the commission members and other commission employees. Travel for the purpose of training or maintaining certification as a CCVSC commission member or veterans service officer should be paid as it provides the means for better service delivery to clients. Policies and procedures for documenting training and travel reimbursement should be adopted in accordance with the county travel and training policy. The executive director should be responsible for the review of travel expense reports to assure accuracy and completeness.

F5.12 CCVSC does not have policies and procedures for the reimbursement or accountability of training and staff development courses outside of CCVSC. In addition, there are no criteria for acceptable courses or allowance in the budget for training. For example, a case was noted where an employee attended a series of classes at a cost of \$753. Documentation of the successful completion of the class was not placed in CCVSC's files. The class was scheduled to meet from 8:30 a.m. to 4:30 p.m., each Thursday from January 22, 2001 through March 15, 2001. The employee was reimbursed on March 15, 2001, which occurred before the course was completed.

R5.12 CCVSC should encourage the education and training of its employees. A training policy should be established to ensure that only approved and appropriate costs that are incurred are paid on behalf of CCVSC. The executive director should review all requests for training to ensure that the employee is eligible and the course work is appropriate. All records relating to participation should become part of the employee's personnel file and course completion should be documented.

F5.13 Based on an assessment of CCVSC's payment process, it does not appear that CCVSC has the necessary internal controls in place to minimize the potential for fraud. Through a review of the operations of the finance department, the following conditions were noted:

- Blank vouchers, a negotiable item, are handled by many employees.
- A log is maintained of issued vouchers. However, no log is maintained of redeemed vouchers. Therefore, no reconciliation of issued and redeemed vouchers is completed.
- The payment processors produce vouchers and check their own work. The same employees input data, type, print and review vouchers. No one reviews the payment processors' work to ensure that the amount of aid approved by the commission members is the amount of aid that is on the vouchers.
- No one reconciles the line item accounts on a regular basis to ensure that the amounts charged to CCVSC are accurate.

R5.13 The following measures should be implemented to strengthen the internal controls in the finance department:

- Blank vouchers should be maintained in a secure area, where access is limited.
- A log should be maintained of printed and redeemed vouchers, similar to a check book, and reconciled on a monthly basis by the bookkeeper.
- Segregation of duties should be implemented. One payment processor should be responsible for the printing of vouchers. The amount of assistance approved and vouchered should be reconciled on a daily basis by the bookkeeper and reviewed on a monthly basis by the executive director.
- Reconciliation of the general ledger line item activity should be completed on a monthly basis. The reconciliation serves as further oversight of CCVSC's accounts and ensures only legitimate expenses are charged to the commission. The reconciliation of general ledger activity should be assigned to the bookkeeper and reviewed by the executive director.

CCVSC should immediately begin implementing the measures discussed above. CCVSC's current lack of internal controls could lead to fraud and misuse of assets. As a result, significant changes in CCVSC's financial operations need to take place and should be a priority.

F5.14 CCVSC has weak controls over direct financial assistance to clients. Clients receive warrants for "payroll" (long term assistance), phone expense and the payment of property taxes. No documentation, or proof of expenses, are required to receive "payroll" warrants or telephone reimbursement. The warrants for property taxes are held at CCVSC and the client endorses the warrant to the Treasurer of Cuyahoga County.

R5.14 CCVSC should strengthen its controls over direct financial assistance to clients. CCVSC should ensure that all payments made on behalf of the client are appropriate. Payments made to the vendor in lieu of the client should be made in the form of vouchers payable to a vendor, upon presentation of proper documentation. Vouchers for the payment of property taxes should be made out to the Treasurer of Cuyahoga County. Payments of phone bills should be for the exact amount and only for the basic service.

F5.15 CCVSC provides medical assistance to its clients, in the form of medical cards, a benefit that is not provided by its peers. CCVSC does not appear to refer clients to other agencies such as the Cuyahoga County Health and Nutrition Agency or the VA. The medical cards are issued to clients with very few guidelines for qualifying conditions and use. The medical

cards appear to provide the same insurance coverage as Medicaid, but CCVSC does not have the economic resources to provide such a program and is not qualified or authorized to administer such long term benefits. CCVSC would find it difficult to discontinue medical assistance to a client that is approved for a CCVSC medical card and later requires costly long term care because a precedent of providing medical coverage would have been established. The absence of other medical and dental coverage is not questioned or verified when a client first applies for medical assistance. The decision by CCVSC to provide medical or dental benefits is not influenced by a client's inability to receive coverage from another source.

Dental and medical coverage may be provided in the form of prosthetics and orthodontics, not covered by clients' private insurance companies. The award process is left to the commission members' discretion without documented research being conducted by the commission that provides the estimated cost of providing services or the assurances that other medical coverage does not exist. CCVSC's guidelines for medical cards do not address the type of services that the client can receive. The intentions of CCVSC are not specific with regards to wellness maintenance, minor ailments, or extraordinary and/or catastrophic health problems. Also, the medical card policy does not indicate if the medical benefits extend beyond the veteran to spouses, dependants and unborn children.

A CCVSC payment processor researches each medical or dental service and the proposed accompanying charge before the medical provider is authorized to perform any procedure. The payment processor also ensures that the charge for the service is usual, customary and reasonable (UCR) according to Medicaid standards. CCVSC reimburses at the Medicaid UCR rate for that service. The claim is then forwarded to the commission members for approval. There is no research done to ensure that claims paid by CCVSC have not been filed and paid by another provider.

R5.15 CCVSC needs to actively and aggressively locate appropriate sources of medical aid and assist its clients in receiving these services. CCVSC should prioritize the identification of veterans with medical care needs and assist them in obtaining long term coverage through other sources, such as Medicaid through the Cuyahoga County Health and Nutrition Agency and the VA. The expansion in VSO staff recommended in the **program assessment section** would help facilitate VA referrals. If a client has been denied other public medical health coverage, the reason should be reviewed and documented. Instead of issuing medical cards as the first recourse in providing medical benefits, CCVSC should instead only provide medical assistance when other appropriate means have been exhausted. Clients that require assistance in paying for medical, dental or pharmacy services could receive financial assistance from CCVSC under a policy that would be very limited in its intent. The client hardship that such a policy would address should be immediate and temporary. Effective referrals to public clinics would also be another appropriate method of providing clients with access to low cost medical care.

Financial Implication: CCVSC should continue to provide medical benefits to veterans after all other appropriate means have been pursued. CCVSC should aggressively promote medical assistance through referrals to more appropriate organizations such as the VA. If CCVSC provided benefits to veterans after all other means have been pursued, it is estimated that CCVSC should continue to appropriate approximately \$83,500, which would result in an estimated annual cost savings of \$250,000 to Cuyahoga County. Following this process should ensure that veterans are receiving the same level of benefits currently being provided. In addition, the payment processor position that is responsible for processing the medical claims could be reduced. See **F5.1** for complete discussion of finance department staffing.

F5.16 CCVSC does not have a policy that defines the types and frequency of the assistance it provides. Furthermore, CCVSC lacks a policy that specifies what types of needs will be met more effectively through quality referrals to other agencies. The impact that the lack of referrals has on the finances of CCVSC is seen in **Table 5-1**. Also, the policies that regulate the administration of these benefits are poorly documented as to the intent of the benefit and leads to inconsistent delivery of the benefits. See **program assessment** for a complete discussion and recommendations regarding the administration of assistance and outreach. CCVSC offers the following benefits without regard to other resources that may better meet the needs of its clients:

- Rent payments to relatives of clients are not permitted according to CCVSC's policy dated March 1, 1996, that states CCVSC would no longer make rent payments to relatives of clients. However, CCVSC's "Guidelines for Public Assistance," dated January 5, 2001, describes the amounts available for rent payment to relatives of clients. There is no board resolution or guideline, that rescinds the March 1, 1996 policy, or any provisions for investigation or documentation to ensure that the payment of rent to relatives are appropriate.
- CCVSC provides long term assistance known as "payroll." This assistance is usually 22 months in duration. CCVSC has gradually reduced the number of "payroll" clients in the past four years, from 374 in 1997 to 100 in Jan 2000. The number of clients on "payroll" decreased as of December 31, 2001 to 15. Although the number of payroll clients is decreasing, many clients still receive long-term benefits on a month by month basis known as "daily." This indicates that clients with chronic hardships such as joblessness, health issues or drug abuse are not being referred consistently to the VSOs or other agencies that can provide appropriate long term solutions. In Franklin County, the staff has received credit counseling training to offer their clients constructive solutions to financial hardships. Summit, Franklin, and Hamilton County VSCs have established partnerships with local Meals on Wheels to provide hot meals for qualifying veterans and their spouses.

- CCVSC provides financial assistance to meet clothing, personal and hygiene needs on a quarterly basis. Vouchers are issued to stores where new merchandise can be purchased to fulfill these needs. Vouchers are also issued to provide relief to the families of veterans with infants and school aged children. Referrals to existing programs and agencies such as Women, Infants and Children (WIC), Salvation Army, Goodwill and Children Insurance Program (CHIPS), are seldom made. In contrast, the peers only provide this type of assistance on an emergency basis.
- Medical cards which provide Medicaid type benefits are the primary vehicle of health care offered by CCVSC. The medical cards are used for medical, pharmacy and dental needs. In contrast, the peers focus more on assisting veterans in receiving VA benefits and only provide limited medical benefits. Specifically, Franklin County VSC offers eyeglass assistance, Hamilton County VSC offers influenza vaccines to clients at its office before the start of flu season, and Summit County VSC provides assistance for eyeglasses, medication co-payments and enhances hospice care for veterans. As part of their emphasis on VA benefits, both Hamilton County and Franklin County VSCs have launched advertising campaigns to increase the awareness of VA benefits.

R5.16 CCVSC should increase its outreach efforts, better use its resources and provide a better quality of assistance to a greater number of veterans through the policies it establishes. CCVSC's policies should define the types and frequency of its assistance and better coordinate its efforts with existing social service agencies. This will provide the same or better benefits at a cost savings to CCVSC and the county. Financial assistance should be reviewed as follows:

- CCVSC should amend its guideline number 10 providing for rent payments to relatives of clients, or persons listing the same address as the client and include a process for a thorough investigation and documentation.
- CCVSC should reconsider providing long-term aid or establish specific guidelines that prove need on behalf of the client. Procedures and guidelines should be implemented that provide benefits while ensuring their appropriateness. Effective referrals for training, job placement, and substance abuse treatment can enable veterans to achieve self-reliance.
- CCVSC should make effective referrals to agencies that can provide good used clothing, food banks that can provide for hygiene and personal needs, and agencies that promote the health care needs of children.
- To enhance the services that CCVSC provides for medical care, more effective referrals to VA hospitals and public health clinics could be made. The VSOs can assist qualifying veterans with long term health care needs or disabilities to receive

VA or other federal benefits. The increase in VSO staff recommended in the **program assessment section** would improve the VSOs capacity to provide this assistance. The medical needs of veterans can be served through a variety of programs adopted to reflect the practices of the peers (**F5.15**).

Financial Implication: CCVSC should continue to provide clothing and hygiene aid to veterans after all other appropriate means have been pursued. CCVSC should aggressively promote clothing and hygiene aid through referrals to more appropriate organizations such as Women, Infants and Children (WIC), Salvation Army, Goodwill and Children Insurance Program (CHIPS). If CCVSC provided benefits to veterans after all other means have been pursued, it is estimated that CCVSC should continue to appropriate approximately \$14,500, which would result in an estimated annual cost savings of \$437,000 to Cuyahoga County. Following this process should ensure that veterans are receiving the same level of benefits currently being provided.

F5.17 Food vouchers are issued to numerous vendors of the clients' choice. Multiple vendors increase the opportunity for misuse by a client, or vendor, because CCVSC cannot ensure that reputable vendors are selected. In addition, no cost savings are realized by CCVSC through the selection of vendors that can offer a discount for exclusive contracts. The large number of vendors also creates an inefficiency in the process of approval and payment at CCVSC and county auditor's office.

No contract or request for proposal (RFP) mechanism is in place to reduce the number of vendors that do business with CCVSC. Franklin County VSC uses a bidding or RFP process to select vendors that will provide food, hygiene and clothing store certificates to their clients for the amount that Franklin County VSC budgeted for these types of assistance. Vendors compete by demonstrating their ability to provide Franklin county VSC clients with convenient, low cost products. Vendor selection is based, in part, on the following criteria:

- Availability of locations to clients,
- Range and quality of products,
- Reliability of service,
- Vendor's commitment to legitimate transactions, and
- Size of discount offered to Franklin County VSC.

Franklin County VSC receives a five percent discount from the chosen vendor(s). In addition, because Franklin County VSC selects the vendor(s), there is an increased assurance that the financial assistance is used for its intended purpose.

R5.17 An RFP process to obtain store certificates, similar to that used at the Franklin County VSC, should be adopted by CCVSC. By incorporating a bidding process, CCVSC could select a minimum number of vendors that can provide consistent, efficient and legitimate services to

CCVSC and its clients. The use of store certificates in standard denominations provides greater assurance that the client is receiving the goods that have been approved. In addition to the increased assurance that clients are receiving the assistance that CCVSC intended, the vendor will provide the store certificates at a discount to the commission which will result in a cost savings. Store certificates are negotiable items and should be maintained in a controlled area, logged and reconciled as recommended for vouchers in **F5.13**.

Financial Implication: The cost savings that could be achieved based on the 2000 expenses for food, clothing and personal items using a 5 percent discount rate would be approximately \$83,000. Other cost savings that could be realized but would be more difficult to calculate could include: a reduction in requests for food assistance because of the difficulty in converting store certificates to cash by clients and savings to clients through the selection of quality vendors that offer quality food for lower prices. Personnel reductions could also be implemented as a result of the change in service delivery. See **F5.1** additional savings through staff reductions in the finance department.

F5.18 CCVSC does not appear to have necessary policies and procedures in place to ensure that all claims for financial assistance are valid. For example, it would be difficult for CCVSC to detect veterans who are lying or committing fraud because of the following:

- The policy and procedures adopted by CCVSC regarding the administration of assistance allow for too much discretion on the part of the commission members. Therefore, the policies and procedures may not be applied consistently.
- Specific actions for detecting misrepresentations are not outlined.
- When fraud is suspected, suggested actions are not detailed.
- CCVSC does not employ anyone serving as an investigator, as employed by the peers and provided for by the RC. Investigators would aid in preventing fraud or increasing the rate of recovery when fraud occurs.
- CCVSC is made aware of incidences of fraud by anonymous tipsters.
- Records kept by CCVSC of persons who have committed fraud against CCVSC, or the amounts in question, are incomplete. The bookkeeper is notified by the county prosecutor's office to verify when restitution payments have been received.

R5.18 CCVSC's policy for "Fraud/Lying" should be revised to detail what actions constitute fraud, what specific and consistent action will be taken by CCVSC, and what rights and responsibilities the client has before, during and after retribution has been made. An

example of language that the policy could include, which is similar to the policy of Summit County VSC, follows:

If a person has received assistance by representing themselves to be a veteran discharged under honorable conditions or the spouse or dependant child of such veteran or has misrepresented household composition or income in a manner that lead to the granting of aid where none would have been granted or resulted in greater financial assistance than would have been given, criminal prosecution will be pursued.

The veteran will be notified by certified mail and/or in person, that he/she has been placed under sanction, the reason for being sanctioned and the amount in question. The conditions of the sanction will also be detailed. All amounts in question will be expected to be returned to CCVSC.

During the time that restitution is being made, and for two years from the date of the final payment, the client will be sanctioned from making a claim for assistance from CCVSC. If a second offense occurs, the consequences will be similar except that the sanction period will be five years after the final payment. And, a third offense will result in the client being permanently banned from receiving financial assistance from CCVSC.

The ban or sanction from financial assistance would not include indigent burial.

To suggest that someone has committed fraud is a serious matter. Evidence of such a claim must be sound. An investigator should help prevent the possibility of most fraud, by reviewing claims for valid discharge, family composition and financial position such as income, assets and expenses. The investigator would be responsible for the follow-up on misrepresented claims and work with the county prosecutor to recover funds in question. For the discussion and recommendation of the investigator positions and financial implications, see **program assessment**.

In addition, a complete log should be maintained by the executive director with details of persons who have committed fraud against the commission, the amount in question, any amounts that have been recovered and the status of each sanction period.

Technology Needs

F5.19 CCVSC does not have a current work flowchart or any other type of documentation for the process of work and the use of technology for the finance department. A flow chart dated May 1, 1991, does not reflect changes in staff or the applications, although limited, of computers in the finance department. A flowchart is an information tool that provides

insight as to current practices and would, as it is developed, highlight inefficiencies, duplications and bottlenecks in the department. With a work-process flow chart, the appropriate placement of staff and technology could be assured.

R5.19 CCVSC's executive director should develop a flowchart of the finance department that accurately reflects the technology, personnel and changes in the processes of the finance department. The flow chart should be updated whenever there is a change in staff responsibilities, processes or technology. The flow chart would also serve as a resource tool for new staff.

F5.20 Based on the information that is available on the County's mainframe through the Department of Health and Nutrition Services and the County Auditor's office, it does not appear that CCVSC is using all the information that is available. For example, CCVSC is not accessing client, vendor and payment information that is being collected. Valuable information such as the number of clients and the amount of individual financial assistance is captured and goes unused because CCVSC has not made a specific written request to obtain the information with customized reports. Reports to reconcile redeemed vouchers and fund accounts are not requested and, therefore, reconciliations are not being done at CCVSC. See **technology** for a complete discussion of the technology needs of CCVSC.

R5.20 The executive director or appointee should meet with the Cuyahoga County Auditor's office and Department of Health and Nutrition services, who provides technical assistance to CCVSC on behalf of the county, to discuss and determine the reporting needs of CCVSC that can be met by the county. Some reports that are needed by CCVSC include, but are not limited to the following:

- Individual client financial assistance;
- Individual vendor activity;
- Redeemed vouchers; and
- Payment activity.

The plan for the development and delivery of needed reports should include an assessment of CCVSC's reconciliation needs for vouchers and general ledger line item accounts.

Financial Implications Summary

The following table represents a summary of the annual cost savings discussed in this section. For the purposes of this table, only recommendations with quantifiable financial impacts were listed.

Summary of Financial Implications for Finance Department

Recommendation	Estimated Cost Savings (Annual)
R5.1 Staffing reductions in the finance department.	\$117,000
R5.5 Return to burial and funeral procedures as described in the RC.	\$1,900,000
R5.15 Reduce the distribution of medical benefits through referrals to other health centers.	\$250,000
R5.16 Personal and hygiene assistance reduced through effective referrals.	\$437,000
R5.17 RFP for food, clothing and personal items based on 2000 spending levels and a five percent discount rate to CCVSC.	\$83,000
Total	\$2,787,000

Conclusion Statement

In general, the policies and procedures that govern the finances and the finance department of CCVSC should be strengthened. CCVSC does not appear to consider its budget as a primary management tool to be used in everyday decision making. For example, the budget is not tied to missions and goals, and formal procedures are not in place to develop, review and manage the budget. Consequently, for the last three years, expenditures have exceeded the appropriations and capital purchases have been made without receiving the necessary budgetary approvals beforehand. Going forward, it is imperative that CCVSC reverse this trend and make a concerted effort to improve its budgetary practices and foster financial accountability. This can be achieved by reviewing the budget on a monthly basis, linking the budget to goals and objectives, ensuring that expenditures do not exceed appropriations and following all Cuyahoga County policies and procedures concerning budget development and purchasing.

Programs and policies have been adopted and purchases have been made without thorough research as to the financial impact that these activities will have on CCVSC. The \$1,000 burial allowance in lieu of a free grave program, the issuance of medical cards, and the purchase of a modified van, may have all been well intentioned. However, no studies were completed to estimate the cost to CCVSC of these initiatives. Furthermore, the research was lacking to determine if other agencies were available to provide certain services through effective referrals. In the future, proposed changes in programs and policies should be reviewed for financial impact in best and worst case scenarios, and for duplication of services already existing in the community through private and public sources.

The manner in which financial aid is distributed at CCVSC is labor intensive and overly complicated. This contributes to the length of time that clients wait for financial assistance and vendors wait for payment and results in a larger than average cost of providing assistance. In addition, the absence of specific language in many financial assistance policies and procedures has allowed considerable discretion to the commission members and allows the policies and procedures to be administered in an inconsistent manner. The changes that are recommended in this audit in the form and method that assistance is distributed would greatly enhance client service. To develop an atmosphere where the risk of loss is minimized, policies and procedures that are very specific in intent and detailed in language should be adopted. Some recommended changes include: the use of store certificates instead of vouchers, standardized procedures for processing assistance and assisting veterans to obtain medical benefits from other providers. Furthermore, the effects of program and process improvements and the potential increased use of technology throughout CCVSC could result in staff reductions.

Finally, it does not appear that CCVSC is using all the information that is available to reconcile accounts and evaluate products, services and client statistics. The information needs of CCVSC should be reviewed with the agencies that can provide the data in the form that is usable for reports, research and reconciliation.

Technology

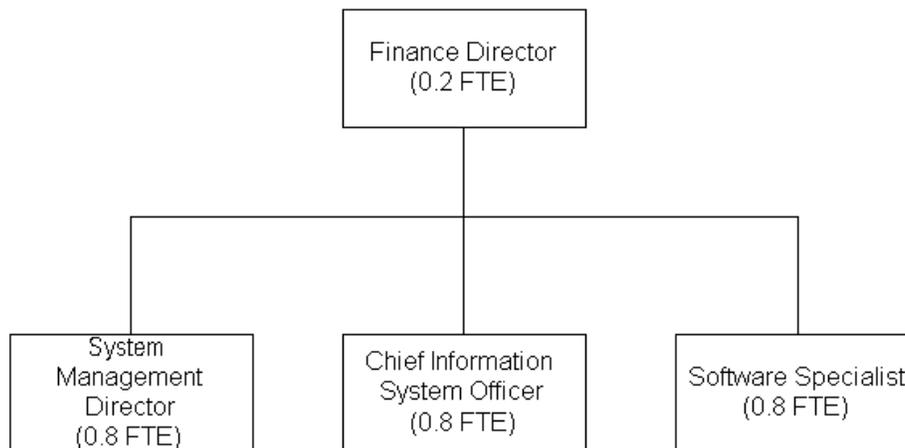
Background

This section of the report focuses on the staffing, utilization and adequacy of the current technology at Cuyahoga County Veterans Service Commission (CCVSC). For the purposes of illustrating various operational issues, comparisons are made throughout the report with peer Veterans Service Commissions of Franklin, Hamilton and Summit Counties.

Organizational Chart

The technology related functions of CCVSC are primarily performed by three individuals who report to the finance director. Staff consists of a systems management director, a chief information system officer and a software specialist. The finance director spends 20 percent of his time managing the technology department. **Chart 6-1** illustrates the organizational structure of CCVSC’s technology department. Full-time equivalent (FTE) is calculated at 40 hours per week. CCVSC employees work 32.5 hours per week. Therefore, one full-time employee at CCVSC is the equivalent of .8 FTEs (32.5 hrs./40 hrs.) based on a 40 hour workweek.

Chart 6-1: CCVSC Technology Department



Organization Function

The technology department at CCVSC is responsible for CCVSC's computer applications. The applications are divided into two distinct operations: mainframe operations and internal computer administration and maintenance. Mainframe operations are the center of CCVSC's process to provide temporary financial assistance for veterans and their relatives. The mainframe is used to enter client information, initiate the process of issuance of relief orders and/or to process payment of client bills. Data entered into the mainframe is retrieved by the Cuyahoga County Auditor's Financial Accounting Management Information System (FAMIS) to execute the programs that issue CCVSC financial assistance. Mainframe operations at CCVSC are overseen by the systems management director.

The technology department's other functions are distinct from the mainframe and serves CCVSC's internal computer operations. Operations are further separated into the following independent applications: Paradox 5 and VetRex. The chief information system officer and software specialist oversee internal operations. Both staff operate, program, edit and maintain programs in Paradox 5. Paradox 5 serves as a partial database for CCVSC. Not all employees at CCVSC have access to Paradox 5, limiting the purpose of the databases to compile client information.

VetRex is a database used exclusively by the veterans service officers, because of client confidentiality, to process Veterans Affairs (VA) claims for federal benefits (versus temporary financial assistance). The software specialist has provided maintenance support for VetRex. A main feature of VetRex is its capability to scan-in forms into the database so that the entire case file could be kept electronically. However, the software specialist has not been able to activate this feature.

Summary of Operations

CCVSC maintains three databases. Each database is independent from the other databases, and all lack the capability of linking the database systems together. Therefore, CCVSC enters client data into the county's mainframe, Paradox 5 and VetRex.

The mainframe is used for the issuance of relief orders and checks for payment of client bills. Integrated Data Base (IDB) is the software used by the CCVSC on the county mainframe. Cuyahoga County Information Services Center (ISC) operates IDB which is supported by IBM's 9672 CMOS processor. Mainframe maintenance for the hardware and software is conducted by IBM. Technical maintenance and support for the IDB operations are performed by the Cuyahoga County Department of Health and Nutrition for CCVSC since ISC placed its staff into county departments.

Data entered into IDB is transferred to the Cuyahoga County Auditor's Office FAMIS system via a Transfer of Data System (TODS) incorporated into IDB. TODS converts information entered into

IDB and makes the data compatible with the FAMIS system. The County Auditor's Office is responsible for accounting information and maintaining and updating vendor tables.

Paradox 5 is used by interviewers, memorial affairs personnel and the bookkeeper for storing client information and to print various vouchers. Paradox 5 is also used by the chief information system officer and software specialist for internal control and programming purposes. Caseworkers do not have access to any database, and only have access to the paper client files. To perform their duties of verifying and updating client information so that the client may continue to receive assistance, caseworkers use Microsoft Word as a form template. When the template is completed and printed, the information is then deleted. No information is saved on the hard drive, disk or database. All hard copies of forms become part of the client's case file.

VetRex is a pre-formatted database that is not being used to its full potential. VetRex is capable of scanning data into a database, complete VA claims and store the entire client's case file electronically. VetRex' scanning capabilities have not been implemented and, therefore, it is currently being used to print VA templates and as a military encyclopedia.

Staffing

Table 6-1 presents staffing level information by primary responsibility for personnel involved in the implementation and management of CCVSC's technology. The number of staff was calculated using full-time equivalents (FTEs) as applied to the individual's responsibilities. FTEs are based on a 40 hour work week.

Table 6-1: Technology Staffing

Position	Budgeted Positions ¹	Actual Number of Positions ¹
Finance Director	0.2	0.2
Systems Management Director	0.8	0.8
Chief Information System Officer	0.8	0.8
Software Specialist	0.8	0.8
Totals	2.6	2.6

Source: Finance director

¹CCVSC employees work 32.5 hours per week.

The finance director spends 20 percent of his time managing technology related issues. CCVSC has three technology positions that report to the finance director. The positions include one systems management director working with the mainframe along with one chief information system officer and one software specialist who handle internal computer operations.

Performance Measures

The following performance measures were used to analyze the CCVSC's technology department:

- Assess adequacy and appropriateness of the technology department's organizational structure and staffing.
- Assess technology management, strategic planning, policies and procedures and performance measurement.
- Determine the adequacy and cost effectiveness of CCVSC hardware.
- Determine the adequacy and cost effectiveness of CCVSC software.
- Assess use of technology with CCVSC operation

Findings / Recommendations

Use of Technology

F6.1 CCVSC uses three separate databases and transfers the information between databases via paper. Since the databases are not currently linked, nor do they allow for integration of data to provide management information, all information has to be re-entered causing a duplication of effort among staff.

Electronic files are maintained in two of the three independent databases: Integrated Data Base (IDB), Paradox 5 and VetRex. The following briefly describes the function of each database:

- CCVSC uses the IDB system, on the county's mainframe, to input client data in order to process relief orders and checks for client financial assistance. The IDB system processes data in hierarchical layers, causing the process to be cumbersome, complicated and antiquated.
- CCVSC uses Corel's Paradox version 5, released in 1994. Paradox 5 is used as an internal client database by interviewers and used by memorial affairs personnel and the bookkeeper to print various forms.
- VetRex is a pre-packaged database software, designed to be used to complete forms for the VSO department. VetRex was purchased in October 2000, and is used by VSOs at CCVSC to print blank VA forms and as a historical military encyclopedia.

The existing databases lack the capability to address CCVSC's needs in a user friendly manner. For example, the flow of information is complex and disrupted by inefficiencies in the configuration of the mainframe and in the design of the software used for data entry.

The current databases do not allow CCVSC to process information with a single entry. The time spent entering client information into Paradox 5 is duplicated, as similar information has to be re-entered into IDB to process financial assistance.

VetRex is a database that is used solely by VSOs for federal claims with no bearing on the processing of temporary financial assistance. However, VSOs would also benefit from the use of a centralized database, as VSOs could use some of the demographic information that is currently entered into Paradox 5. VetRex is also supposed to allow the scanning of documents into its database. However, CCVSC's software specialist has not been able to implement the scanning feature of VetRex.

Summit County VSC uses VetRex as its primary data base. Franklin County VSC uses custom-altered software, Veteran Assists, for the processing of its financial assistance. Veteran Assist greatly increases Franklin County VSC ability to manage their office's output by significantly enhancing the data input, reporting and general accounting functionalities. Veteran Assist software has the following capabilities:

- Store client information,
- Track and view client's history of financial requests,
- Capture all relevant data to process an application to process an application for financial assistance,
- Capture and record the signature of the client receiving financial assistance,
- Generate reports,
- Track vouchers,
- Store pre-approved vendor information and
- Provide multiple security level.

However, Advanced Programming Resources, Inc. (APR), the developers of Veteran Assist, does not have a current working module to interface with VetRex.

R6.1 CCVSC needs to significantly improve its technology through the implementation of an integrated database system which would then allow CCVSC staff to share common information and avoid the repetitious work of re-entering client data. In addition, the database software should be as comprehensive as Franklin County VSC's Veteran Assist. To accomplish this, CCVSC should first hire a consultant to perform a technology needs assessment and develop software and system specifications. Once that process has been completed, CCVSC should obtain a technology consultant to customize, develop and implement the software system that best fits the needs of CCVSC.

CCVSC's technology steering committee (**R6.9**) should, in accordance with the purchasing requirements and procedures of the Office of Budget and Management (OBM), and in cooperation with the Cuyahoga County Auditor's Office and ISC, develop the request for proposal (RFP) to contract with a technology needs assessment consultant. As part of the process for developing the RFP, the steering committee should identify the criteria that will be used in evaluating the proposals, as well as the specific services to be received. The steering committee should review the technology needs assessment consultant's proposals and make recommendations to the executive director. The executive director should review the recommendation for soundness, and then take the recommendation to the commission members for approval.

Once the technology needs assessment consultant has been selected, the executive director should designate a staff member to provide oversight of the consultant on a day-to-day basis

and serve as a liaison between the steering committee and the consultant. The liaison would be responsible for ensuring the consultant follows the directives of the steering committee. The consultant should meet with staff from the Cuyahoga County Auditor's Office and Cuyahoga County Department of Health and Nutrition to ensure that all data processing requirements are accounted for in the needs assessment.

The needs assessment should thoroughly analyze CCVSC's current use of technology, taking into consideration, at a minimum, the following factors:

- Cuyahoga County Auditor's Office is responsible for all the accounts payable for the CCVSC.
- Files from CCVSC have to be in a readable FAMIS format.
- Synchronization of all systems is necessary whenever changes are made in FAMIS' vendor tables and accounting information.
- CCVSC's turnaround time factor, from the time initial client data is recorded until relief assistance is issued.
- CCVSC's current technology dependency on Cuyahoga County Department of Health and Nutrition to issue certain warrants.
- Types of relief assistance provided by CCVSC.

The technology needs assessment consultant should provide a detailed user analysis and propose technology solutions for CCVSC. In addition, the technology needs assessment consultant should be aware of the following minimum attributes that CCVSC currently requires:

- Financial assistance application;
- Claims processing and reporting;
- Database searches;
- Vendor management;
- Voucher processing; and
- Security.

The following added features could aid CCVSC in processing its relief assistance:

- Store client information on a database with the ability to track and review client's history of financial assistance;

- Provide accounting reports, such as detailed analysis of actual expenses;
- Interfacing with VA to allow the processing of VA claims by VSOs;
- Remote processing;
- Web access;
- Telephone log system that allows CCVSC to record the type of telephone call and to whom it was directed;
- Card swipe system allowing the client to swipe a driver's license, an ID card, a VA card or any other magnetic striped card and have the information embedded in the magnetic strip downloaded into the system automatically.

CCVSC and the technology needs assessment consultant should work with ISC and other Veterans service commissions (VSC) to identify potential vendors. The technology needs assessment consultant should examine peer VSCs county technology agencies, such as Franklin County VSC for software companies that have offered to design systems to comply with Veterans service commission's technology needs. A detailed comparison should be made specifying hardware needs; software needs; support and maintenance staffing requirements; and estimated cost and time to design, implement and maintain a new technology system for CCVSC. The technology needs assessment consultant should prepare the specifications to issue an RFP and identify potential vendors that may offer a possible type of software solution.

The RFP for the technology consultant that will custom design and implement the system, according to the needs assessment consultant's report, should follow the same guidelines established by the purchasing requirements and procedures of OBM.

CCVSC could increase the efficiencies of its veterans service office by having its software specialist contact Summit County VSC (who uses VetRex as its database), and the software vendor to implement the feature of VetRex that will allow the VSO's to scan data into VetRex' database.

Financial Implication: There are many variable factors involved with both RFPs recommended, such as: the scope of the needs assessment, the type of database, software, equipment selected, consultant personnel required to perform assessment and implementation, and the time required to train employees and implement the new system. However, APR, at a demonstration meeting at Franklin County VSC on September 21, 2001, estimated cost of a customized Veteran Assist software package for CCVSC at

approximately \$100,000. This cost would include perpetual licenses for the software. Maintenance costs for the system would have an estimated cost of \$10,000 annually. Based on the reduction of technology staffing levels in **R6.3**, the cost of implementing this recommendation would be substantially recovered at the end of one year..

F6.2 Databases are a collection of information organized in such a way that a computer program can quickly select desired pieces of data. To access information from a database, a database management system (DBMS) is needed. CCVSC uses three different types of databases with no possibility of having a DBMS coordinate them. An integrated database is required that will allow all departments to have access to all necessary information and eliminate much of the duplicate effort.

As stated previously, CCVSC maintains client information in repetitive formats. This duplication of client data entry has led to frustration on the behalf of CCVSC employees. **Table 6-2** exhibits the use of technology by employees at CCVSC and the duplication entries of client data.

Table 6-2: Use of Technology by CCVSC Employees

Database Applications	Interviewers	Caseworkers	Memorial Affairs Department	Finance Department	Veterans Service Officers
Paradox 5 - Enter, update, save and print data	√				
Paradox 5 - Print template and enter data manually to complete forms			√	√ ¹	
Microsoft Word - Print template and enter data manually to complete forms		√			
IDB - Enter and save data				√	
VetRex - Print template form and enter data manually to complete forms					√
Store hard copy in files	√	√	√		√

Source: CCVSC interviews

¹Bookkeeper has access to Paradox 5

As shown in **Table 6-2**, IDB, Paradox 5 and VetRex are not interconnected causing CCVSC employees duplicate work. In addition, much of the same client data is entered into Microsoft Word templates.

R6.2 CCVSC should consult with ISC for recommendations on implementing an integrated database system based upon **R6.1**. However, because the assessment, design and implementation of a new technology system for CCVSC could require a period of time that may exceed 12-18 months, CCVSC should install short-term changes to streamline data entry processing. Currently, CCVSC uses Paradox 5, which is no longer supported by Corel, and is five versions removed from the current Paradox10 being marketed by Corel. CCVSC should obtain eight more licenses of Paradox and should move towards implementation of Paradox 10 in order to allow all relevant staff to have access to the current database.

Financial Implication: Since staff already have computers, the implementation cost would be limited to the number of additional licenses purchased. There are eight staff that need the additional software which could be purchased for a maximum of \$490 per license, or a one time implementation cost of approximately \$4,000.

Organization and Structure

F6.3 CCVSC currently has three technology employees who are responsible for CCVSC's computer applications. The applications are divided into two distinct operations: County mainframe operations and internal computer administration and maintenance. The mainframe is used to enter client information, initiate the process of issuance of relief orders and/or to process payment of client bills. Data entered into the mainframe is retrieved by FAMIS to execute the programs that issue CCVSC financial assistance. Mainframe operations at CCVSC are overseen by the systems management director.

Technology operations are further separated into two independent applications, Paradox 5 and VetRex. The chief information system officer and software specialist oversee internal operations. Both staff operate, program, edit and maintain programs in Paradox 5. In addition, the software specialist focuses on the maintenance of the VetRex database.

Table 6-3 presents staffing levels by category for technical staff at CCVSC and its peers. The staffing figures represent full-time equivalent (FTE) employees as applied to the individual's responsibilities. For purposes of this analysis, data processing input staff were not included in the staffing table because their duties do not include technical support. CCVSC's TP operator does the initial inputting of data to activate the client's case and the amount and type of financial aid awarded. See **program assessment** for further information on the TP operator.

Table 6-3: Peer City Technical Staffing Comparison (FTE)

Staffing Categories	CCVSC ¹	Franklin Co.VSC	Hamilton Co. VSC	Summit Co. VSC
Programmer/ Analysts	0.5	N/A	N/A	N/A
Hardware/Software Maint. and Support	0.1	0.0 ²	0.0 ²	0.0 ²
Network Administrator	0.2	0.0 ²	0.0 ²	0.0 ²
VetRex Maintenance	0.3	0.0 ²	0.0 ²	0.1 ³
Computer Training	0.4	0.0 ²	0.0 ²	0.0 ²
Database Administrator	0.1	0.0 ²	0.0 ²	0.0 ²
Mainframe Applications	0.8	N/A	N/A	N/A
Totals	2.4	0.0	0.0	0.1

Source: VSC organizational charts and interviews with VSC personnel

¹ CCVSC employees work 32.5 hours per week

² Function/support from county and vendors

³ VSO spends 4 to 7 hours every two weeks on database maintenance and data entry corrections

Table 6-3 shows that CCVSC has more technology staff than its peers. Franklin County VSC uses custom-made software for the processing of its financial assistance. The senior financial assistance investigator is responsible for calling customer service for any problems with VetRex and/or problems with their computer software - Veteran Assist. Franklin County's Data Center is called for any issues related to hardware. Hamilton County VSC uses FoxPro, adapted to its needs, and Summit County VSC uses VetRex currently as its primary database. A VSO at Summit County VSC is responsible for correcting any data entry errors and does some database maintenance, such as zipping of files. None of the peer Veterans service commissions employ any additional staff for technology purposes.

R6.3 Based on the current functions of the staff, and the capabilities of a new software system (**R6.1**), CCVSC may be able to reduce the size of its technology department by at least 2 FTEs when the new system is functional. Additionally, and in conjunction with the development of a technology strategic plan (**R6.9**), CCVSC's technology steering committee should perform a technology staffing analysis, based on the needs assessment evaluation, to determine if there is a need for positions not currently budgeted or revisions to current position duties. The analysis should include the following topics:

- Current staffing levels and job descriptions;
- Staffing needs for new hardware implementation and maintenance;
- Staffing needs for the implementation and maintenance of new software system;
- Projected retirement of technology staff; and
- Projected funding available for technology.

As the technology needs assessment is completed and CCVSC contracts with a technology consultant to customize a system, the steering committee should re-evaluate the appropriate staffing level for technology. Based on peer technology staffing levels, CCVSC's technology department should need no more than one staff position to perform all the duties related to technology with the new system. As discussed in **F6.3**, the positions reflecting mainframe applications; VetRex maintenance; computer training; and programming and analysis will be obsolete signifying a reduction of at least two FTEs. Also, the technology improvements discussed in **R6.1**, will require personnel to perform the following functions:

- Evaluate effectiveness of information system and data processing functions;
- Develop and monitor technology budget;
- Provide computer software and hardware technical support and assistance to end-users at CCVSC;
- Monitor problems with software programs or supporting hardware and make or initiate corrections;
- Publish procedural manuals and reports;
- Conduct software training sessions for employees;
- Monitor consultant contracts; and
- Perform miscellaneous administrative duties.

In order to perform the duties described above, a new position should be created in place of the current positions. The new technology position should include the requirements of a person being trained to use, support and maintain the new system; should be responsible for hardware and software maintenance and support; should understand network and database administration; and should also correlate with the requirements set by both the technology needs assessment and the design and implementation consultants. This individual should also establish a relationship with Cuyahoga County's IT department in order to appropriately coordinate with and utilize the technology resources that are offered by Cuyahoga County.

Financial Implication: The current three FTE technology positions cost approximately \$150,000 annually in wages and benefits. Assuming that these positions could be filled by one FTE for a salary and benefit of \$60,000, CCVSC's estimated savings would be \$90,000 annually.

- F6.4 Position descriptions for CCVSC technology staff were written by each employee based on their own perception of their duties. In addition, formal job titles or classifications also have not been included. Also, the organizational chart is not up to date since it still shows a position title of “Chief Information Officer” which no longer exists. See **staffing and organization section** for further discussion on job descriptions and the organizational chart.
- F6.5 Technology staff at CCVSC do not consistently receive formal annual evaluations. Evaluations are due in the middle of every July. However, technology staff have not received an evaluation in the past year. See **staffing and organization section** for further discussion on evaluations.

Communications

- F6.6 CCVSC’s current telephone operation is a Central Office Exchange (Centrex) system provided through Cuyahoga County’s Central Services Communications Division for a rental fee. According to Cuyahoga County Central Services, CCVSC is not using the current system to its full potential. One of the main features of Centrex is the capability to direct dial a number versus going through a switchboard. However, CCVSC does not endorse this action since it counts every call to itself as one client contact to the commission, even though the call may not be client business such as a sales call, a call from another agency or a call from the county. The current telephone system is also equipped with voice mail which is not effectively being used since callers do not dial-in directly. Another feature is the capability of adding an automated answering module to the existing telephone system.

CCVSC receives numerous telephone calls a day. Currently an operator answers all the calls, screens them, answers questions and/or forwards the calls wherever necessary, all of which contributes to a backup of outside callers trying to get through to CCVSC. Often, callers have to let the phone ring numerous times (more than 20 rings were experienced by AOS staff on numerous occasions) before, if ever, the call is answered. In addition, there is no pre-recorded message communicating to a caller that CCVSC was reached or that all lines are busy.

Due to the inefficient use of the current telephone system, a telephone operator has to be present at all times to answer calls. This has caused problems when the operator is absent or on break. CCVSC employees are taken from their normal duties and requested to substitute for the telephone operator. Designated substitutes have to be cross-trained to be operators, and other employees must be cross-trained to fill-in for the substitute’s duties. This disrupts the flow of operations and contributes to the backup in the workload for all employees.

On September 28, 2001, after discussing several alternatives for the current telephone system with CCVSC's supervisors, CCVSC's finance director met with the communications coordinator from Cuyahoga County Central Services and with three specialists from Ameritech to design a system that would be appropriate for CCVSC. Adding the automated answering module seemed to be a good fix. The automated answering module would allow CCVSC to have a formal greeting and nine options, or boxes, from which the caller could select. One of the boxes would allow the caller to select or stay on the line for the receptionist. The other eight boxes would be assigned to various individuals and/or departments. In addition, the telephone system would have an option, that would be used when the telephone receptionist was not available. This option would have a greeting and instructions for the caller to either call back or leave a message for a return call.

R6.4 A short-term solution, to the long wait before incoming telephone calls are answered, is for staff to give out their direct telephone numbers to their clients and business associates. Only first-time callers should then need to use the main number, thereby cutting down on the total number of calls having to be answered by the telephone operator.

In addition, CCVSC should upgrade the current telephone system with an automated answering module. The proposed automated answering module has a total of ten boxes (one main box with nine additional option boxes). An additional monthly user fee would be charged by the county's ISC for this extra service. The extra cost for this service would be far outweighed by the benefit of increased customer service by allowing clients to obtain information about CCVSC 24 hours per day, seven days a week. However, the operator functions will still be necessary, even though they may be minimal, because there will be instances in which the caller does not know how to use the telephone menu, does not know which department or person to talk to, or might not have access to a touch-tone telephone.

Financial Implication: An automated answering module would have a one-time installation cost of \$750 per box, for a total of \$7,500 for ten boxes. Also, the monthly maintenance fee would increase by an additional \$25.95 per box, for a total of \$259.50 per month or approximately \$3,200 per year.

Policies and Procedures

F6.7 CCVSC's electronic communications and equipment policy, Number 45, appears to be out of date and lacking certain key elements. The policy, dated October 1999, lists the chief information system officer as the person in charge of administering the policy, while the chief information system officer was demoted from his supervisory position in September of 2000. The policy further mentions the following issues:

- CCVSC has adopted ISC's policies as its own;
- New employees are required to sign and date a copy of the County's ISC electronic communications and equipment policy;
- Internet access is offered to CCVSC management and supervisory positions; and
- Privileges mentioned in the policy would be taken away for violations and violators may be subject to disciplinary actions including, but not limited to suspension, demotion, removal or prosecution.

The current policy used by CCVSC generalizes all electronic equipment as one item. The current policy is vague and does include the following significant topics:

- Telephone use policy, including long distance;
- Computer use;
- Internet use; and
- E-mail use.

By not having a policy that identifies the responsibilities, usage and rights of the employees, any enforcement of the policy is difficult as there are no guidelines to determine what infractions occurred.

R6.5 CCVSC should develop a comprehensive technology use policy that addresses the use of CCVSC equipment by the staff. Some topics to be addressed should include the following:

- Personal use of CCVSC equipment;
- System security and management of passwords;
- Copyright laws;
- Sabotage and vandalism;
- Employment termination and cancellation of privileges;
- Software license violations; and
- Internet usage.

A comprehensive policy should make CCVSC staff aware of the potential dangers computer equipment and software are exposed to in a network environment and minimize the abuse of computer and software privileges.

F6.8 CCVSC does not fully enforce its technology policy. Violations for internet/intranet and e-mail use are not addressed, rather, violations are included in a generalized statement in CCVSC's electronic communications and equipment policy. Internet abuse has been documented in a web-site access report conducted by ISC, without any repercussions to the

violators. The document showed extensive abuse on behalf of several employees. The abuse is associated not only to accessing non-work related sites, but also accessing non-related sites for an extensive amount of time, during regular business hours. Without the enforcement of the technology policy, employees may continue to abuse their privileges.

R6.6 CCVSC should develop an extensive internet/intranet and e-mail policy that addresses use and abuse by the user. The following issues relating to internet/intranet and e-mail should be specified:

- Should be used for business purposes only.
- Should not be used for operating a business for personal gain, sending chain letters or soliciting money for religious and political reasons.
- Should not contain offensive or harassing statements.
- Should not contain incendiary statements which might incite violence or describe or promote the use of weapons.
- Should not be used to send or solicit sexually oriented messages or images.
- Should not be used to disseminate or print copyrighted materials in violation of copyright laws.
- Should not be used by employees to provide access to confidential information by use of the internet.
- Should take all reasonable means to prevent the inadvertent dissemination of anyone else's information.

Complaints about internet/intranet abuse should immediately be acted upon by the executive director. CCVSC should monitor the users of the internet for potential abuse. Internet monitoring reports should be requested from ISC when suspicion of abuse is reported to CCVSC management. Any misuse or abuse of the policy should be cause for disciplinary action including possible termination.

System Recovery Plans

F6.9 CCVSC does not have a disaster recovery plan, nor does it have an agreement with any other agency that could provide it with the use of equipment on a temporary basis. A disaster recovery plan describes the methods and procedures that should be used by CCVSC in order

to safeguard and restore the agency's operations in the event of a disaster. The need for a disaster recovery plan is contained in a March 2000 report titled Recommended Practices for State and Local Governments, by the Government Finance Officers Association (GFOA), which notes "state and local governments have a duty to ensure that disruptions in the provision of essential services are minimized following a disaster. Today the public sector, like the private sector, relies heavily upon computers and other advanced technologies to conduct its operations. Therefore, disaster recovery planning, to be effective, must specifically address policies and procedures for minimizing the disruption of government operations if computers or other advanced technologies are disabled following a disaster." In case of an emergency or disaster, CCVSC presumes that the county will provide them with the replacement equipment and a location for the continuance of their operations. If this assumption is correct and if a disaster hits the county, CCVSC would most likely have to shut down until the situation is resolved.

R6.7 CCVSC should establish procedures for minimizing potential disruptions following a disaster. The procedures should be prepared, periodically updated and regularly tested. A disaster recovery plan should provide for the availability of critical computer and communications systems in the event of a major disaster such as a storm, flood, earthquake or fire. Preparation and maintenance of a computer disaster recovery plan also requires commission members to financially support planning efforts. Because disasters happen so rarely, technology departments may place a low priority on developing and maintaining adequate disaster recovery processes. For this reason, the technology steering committee (**R6.9**) should monitor the disaster recovery planning efforts. Standard CCVSC procedures for developing and maintaining computer recovery plans must be documented and distributed to all relevant positions. The body of the disaster plan should minimally consist of the following:

- Emergency information sheet: one-page summary of immediate steps to be taken and individuals to be contacted.
- Communication plan (or "telephone tree"): names of those to be contacted, including office and home numbers, strategy for contacting them, and communication vehicles that can be used.
- Prevention/protection strategy: scheduling procedures and persons responsible for routine testing and inspections (fire alarms and suppression systems) and for follow-up to reported vulnerabilities. Inspection checklists should appear in the appendix, and completed inspection forms should be retained to allow follow-up on reported problems.

- Checklist of pre-disaster actions: outline of procedures to be followed in advance of emergency for which there is advance warning (storms or flooding), including assignment of responsibilities for those actions.
- Instructions for response and recovery: summary of steps to be taken to salvage materials. It is useful in the body of the plan to summarize the procedures for the most likely incidents, and to include both more detail and a broader range of incidents in an appendix.
- Make provisions for processing data following a disaster at a location other than the current daily operations facility.

It is useful to have a plan in which all these elements are fully developed. However, developing and implementing each element one at a time, also referred to as a "phased" approach, can also be applied to disaster preparedness.

F6.10 CCVSC does not adequately protect its backup tapes. CCVSC stores its backup tapes on site in a fireproof safe with only the chief information system officer being fully trained to accomplish backup procedures. CCVSC has information in Paradox 5 automatically copied onto tapes every night at 8 p.m. However, backup tapes are not stored in the fire-proof safe until the next working day. The safe is supposed to handle extreme temperatures, and according to technology personnel, it is an efficient way of protecting tapes against fire or any other calamity.

R6.8 Backing up information is essential for any computerized office. The process of saving and storing information should be carefully planned. Backup can be made on floppy disks, removable hard disks, CD-ROMs, DVDs or tape. Off-site is the preferred storage location for any backup information. However, backups can be stored in a safe or in a televault. No matter which method is used, many professionals recommend that two, or even three, backups of all files should be made on a weekly basis with at least one copy being stored off-site. The agency should maintain a backup copy on hand in case of hard drive crashes, failure of computer parts, or hackers gaining access and causing damage to the agency's information.

As part of CCVSC's comprehensive disaster recovery plan (**R6.7**), there should be procedures for backup tapes to be stored off-site and to have more than one person knowledgeable of the backup process. Backups should be checked constantly. The simplest method to verify the quality of the backup is to restore files from backup copies. CCVSC should have a technology person responsible for restoring files from backup tapes. Restoring files should be done on a regular basis, or at least once a year, in order to prevent the accumulation of erroneous data.

CCVSC should consider using hybrid forms of backups: full and differential backups. Full backups are complete duplicates of the database. However, full backups consume a large amount of system resources and may have a noticeable impact on database response times. Full backups should be used once a week. Differential backups are designed to compensate for the large amount of time required to perform a full backup. Differential backups store a copy of only the data that has changed since the last full backup. Most databases contain a large amount of information that changes infrequently. In these cases, differential backups will consume significantly fewer resources than a full backup and may even be able to process without significantly impacting database performance. It is important to remember that differential backups only contain data modified since the last full backup. In the event of a database failure, a differential backup alone will be useless.

Strategic Planning

F6.11 CCVSC does not have a comprehensive strategic technology plan. The technology staff has, however, prepared a 2002 hardware and software budget plan. While the current process provides a basic starting point for technology development, it does not contain the following key elements necessary for an effective strategic technology plan:

- Assessment of agency's needs;
- Implementation time line;
- Individuals responsible for ensuring that specific action steps are achieved;
- Assessment of agency's technology inventory;
- Resource requirements;
- Expected upgrades and/or replacement of equipment;
- Proposed funding sources;
- Specific benchmarks and milestones indicating progress toward achieving goals;
- Staff development and training policy;
- Equipment replacement policy;
- Cost/benefit analysis;
- Evaluation of plan;
- Evaluation of the planning process;
- Evaluation of the implementation process;
- Evaluation of the agency personnel's response to implementation; and
- Modification of the plan to incorporate findings from evaluations.

CCVSC's budget plan identifies current technical equipment and lists equipment to be purchased in 2002. This plan is not built upon any long-term replacement or any other technology planning. CCVSC relies on the expiration of personal computer maintenance contracts as the basis of its replacement plan and develops a budget identifying new equipment needed for the following year.

CCVSC does not use a technology steering committee. The lack of a steering committee has led to information gaps between the CCVSC employees, the technology department and commission members. Currently, individual staff members communicate technology needs to the technology personnel and matters that cannot be immediately remedied are sent to commission members through memos or letters to be discussed during CCVSC's commission members' monthly board meetings. The commission members note their decision about technology issues on routing slips attached to the memo or letter. The memo or letter is given to technology staff and is not further discussed with CCVSC employees.

Technology personnel at CCVSC meet as necessary to propose requests for hardware and software acquisitions, such as for the installation of a T1 line. The T1 line was requested (and installed on June 26, 2001), to alleviate problems the agency was having with deactivations and disconnections to the mainframe. However, no comprehensive analysis was performed by the technology staff prior to purchasing the T1 line to determine if the T1 line would solve the reoccurring problem. The technology staff proposed the T1 line hoping that the line would be the solution to CCVSC's down-time problems.

Without a comprehensive strategic technology plan, CCVSC cannot accurately plan for technology reviews, upgrades and purchases, or prepare a long-term budget plan which allocates money for technology-related purchases.

R6.9 CCVSC should develop a strategic technology plan, with key elements, as discussed in **F6.11**. In order to develop a strategic plan, CCVSC should first organize a technology steering committee. The establishment of a steering committee would close the information gap between the employees, the technology department and the commission members, ensuring that all staff members at CCVSC are aware of each others needs, proposals and approvals. The executive director should identify an appropriate mix of employees to serve on the committee and have representatives from each of the following agencies: County Auditor's Office, ISC and Cuyahoga County Department of Health and Nutrition. The combination of CCVSC staff and other county personnel should help to ensure technology activities are coordinated and consistent with the overall goals and objectives of both the county and CCVSC. The executive director should also designate a CCVSC staff member to head the committee and report on the committee and its task, documenting progress and decisions and overseeing the effectiveness of appropriate technology implementation in an efficient and cost-effective manner. The functions of the technology steering committee should include the following:

- Set technology priorities and rank technology projects accordingly;
- Evaluate the justification for new initiatives to determine if the project is consistent with CCVSC's technology plan and priorities;
- Provide recommendations to executive director;

- Review progress of technology projects;
- Help resolve significant organizational issues impeding project progress;
- Assess implementation of new technology;
- Establish and approve technology standards;
- Ensure implementation of new technology is consistent and compatible with CCVSC management goals; and
- Oversee implementation, progress and effectiveness of new technology.

The technology steering committee should meet on a periodic basis. CCVSC commission members should ensure this committee remains active and is involved in CCVSC's strategic technology plan implementation. The technology steering committee should take a strong role in CCVSC's technology future.

Technical Training and Manuals

F6.12 According to employees, CCVSC has not fully trained staff on the use of software and hardware. The software specialist acts as a help desk, answering questions and fixing problems for the staff as they occur. For reoccurring problems, the software specialist created very simple, explanatory and basic handouts. The handouts include very basic items such as saving, filing, printing and retrieving of files, which would indicate that the staff has a need for basic computer training.

Nineteen CCVSC employees attended computer training classes offered by the ISC in January of 1995. ISC no longer offers computer training classes. New employees are hired with the expectancy of basic computer knowledge. The employees' survey (see **staffing and organization section**), conducted during the performance audit, showed that 78 percent of the employees would like to attend computer training classes.

To increase the level of computer training, a software specialist was hired in 2000. The software specialist's original task was to advise and further train the employees. However, time for employee training by the software specialist was never set aside by management.

R6.10 CCVSC should have the technology department assess the level of training necessary, introductory or intermediate, for each employee and then send the employee for the appropriate training. Further training could potentially enhance the staff's productivity and would allow the software specialist more time to revert his efforts towards more constructive matters.

ISC no longer offers computer training classes for county employees due to the lack of funds. ISC can be contacted to request information about various training courses available at Cuyahoga County, Cleveland State University (CSU) or Cuyahoga Community College

(CCC). CCC offers a sixteen hour introductory Microsoft Word course for \$175; while CSU has both introductory and intermediate courses of Word for \$175 for one day sessions.

Financial Implication: Based on information from various computer training courses, the cost to train CCVSC employees ranges around \$175 per person. Estimating that CCVSC would provide all of its non-technical employees with three training courses, the cost would be approximately \$15,000 for 29 employees.

F6.13 CCVSC does not have a procedures manual to identify key technology tasks or functions in order to support and maintain the databases. In addition, the technology department employees are not fully cross-trained. For example, without proper procedure manuals, the system management director has difficulty solving problems related to Paradox 5, while the chief information system officer and software specialist have difficulties helping employees with problems related to the mainframe.

R6.11 CCVSC should develop a procedures manual for key technology functions. Procedures manuals would offer the technology department a guide to better understand the intricacies of the three databases, especially in cases when key technology employees are absent from CCVSC. Furthermore, the technology department would have a reference book that would detail the operations of all technology sections at CCVSC.

CCVSC should meet with staff to identify key technology tasks. Once the tasks have been defined, the executive director should designate technology staff to write up procedures to accomplish the defined tasks. The documentation should be a narrative and graphical description of the applications and should include the following:

Operating Procedures

- Instructions for turning the system on and getting the programs initiated.
- Instructions for entering data at the terminal, which includes a picture of each screen layout the user will encounter.
- A description of error messages that can occur and the alternative methods for handling them.
- A description of the defaults taken in the programs and the instructions for changing them.
- Instructions for distributing the computer's output, which includes sample pages for them.

System Documentation

- Data dictionary - description of the files and databases;
- Systems flow chart - description of the data as it flows from source document to report; and
- Application program documentation - description of the inputs, processing and outputs for each data entry, query, update and report program in the system.

Technical Documentation

- File structures and access methods;
- Program flow charts;
- Program source code listings; and
- Machine procedures.

The documentation should be distributed to the CCVSC employees. The documentation could provide operational efficiencies. In addition, CCVSC should maintain one copy of the documentation at a off-site, secured location as part of its disaster recovery plan.

Financial Implications Summary

The following table represents a summary of the annual cost savings and estimated implementation costs. For the purposes of this table, only recommendations with quantifiable impacts were listed.

Summary of Financial Implications for the Technology Department

Recommendation	Estimated Annual Cost Savings	Estimated Implementation Cost
R6.1 Implementation of new software database system		\$100,000 Annual maintenance: \$10,000
R6.2 Adding Paradox 5 to all staff that requires a client database		\$4,000
R6.3 Reducing IT staff from three positions to one position with the implementation of new technology	\$90,000	
R6.4 Adding on an automated answering module: Annual operating costs		\$7,500 \$3,200 (annual)
R6.10 Employee technology training		\$15,000
Total	\$90,000	Annual operating costs: \$13,200 Implementation costs: (One-time) \$126,500

Conclusion Statement

CCVSC does not use technology effectively to assist in the processing of client claims, which helps contribute to clients not being served efficiently. Currently, CCVSC uses three separate databases to process its client's financial assistance which causes employees to re-enter the same demographic data. In addition, none of the databases are user friendly or used to their full potential. Because of the lack of functional technology, CCVSC employees are still heavily reliant on a paper system. The IDB system is over twenty years old. It resides on the county's mainframe, whose maintenance contract with IBM expires in 2003. IDB, used to issue relief orders and warrants, is complex, antiquated and cumbersome. Paradox 5, used for compiling client information, is outdated and was never incorporated for use by all relevant CCVSC employees. VetRex, used by VSOs, has not been fully implemented. CCVSC needs to significantly improve its technology through the implementation of an integrated database system which would allow staff to share common information. Developing a single database that would allow CCVSC employees to generate financial assistance in a timely manner, with less duplication of work, would be beneficial to CCVSC operations, as well as to the client, who would not have to wait three to four weeks to receive assistance. CCVSC should visit Franklin County VSC to observe their use of technology. A new database system would be more user friendly requiring less technical assistance. Therefore, the cost of implementing a new database system would be substantially recovered within one year through the reduction of two technical staff.

CCVSC should also analyze its current use of technology in its operations to become more effective in the short-term. CCVSC's first step should be to form a technology steering committee to ensure that appropriate technology is implemented in an efficient and cost-effective manner. This could include expanding the use of Paradox 5 to other staff members needing access. Also, with the establishment of a technology steering committee, CCVSC should also develop a strategic technology plan.

CCVSC should promptly analyze its current telephone system and use to its full potential. Problems such as callers being required to let the telephone ring for numerous times, callers not being informed that CCVSC was reached but the line is busy, or announcing CCVSC's hours of operation when they are closed, could be solved by adding an automated answering module to its current telephone system. The system would then allow the caller the option to hold, leave a message, call back later or dial the extension number of the party that they are trying to reach. The extra cost for this service would be far outweighed by the benefit of increased customer service by allowing clients to obtain information about CCVSC 24 hours a day, seven days a week. An interim solution to the backlog with the telephone operator answering all incoming telephone calls would be for CCVSC staff to give out their direct telephone numbers to business acquaintances and clients. This change in procedure would limit CCVSC's incoming telephone calls to first time callers.

CCVSC should also develop a comprehensive technology use policy adopted by the technology steering committee that addresses the use of CCVSC equipment by the staff. Special attention should be focused on the following topics:

- Telephone use;
- Computer use;
- Internet use; and
- E-mail use.

Internet access should be monitored to avoid the abuse that currently is an issue. CCVSC employees should not access non-business related web sites during working hours. The communication policies also have to be further developed and strictly enforced. CCVSC should specify what constitutes violations of the policies as well as their consequences. CCVSC should also ensure that the policies are enforced by supervisors.