



VETERANS ASSISTANCE COMMISSION OF WINNEBAGO COUNTY

William Crowley, County Auditor

404 Elm St, Room 201

Rockford, IL 61101

Mr. Crowley,

May 1, 2019

I am unsure why a response was not given to your office back in 2015 after your audit in September of that year. In the policy and procedures in effect, or being used, were dated November 2015 & June 2016.

In reviewing the audit information copy that was shared with me from A.C. Dave Davis, the VAC President, I am responding in a general sense to the findings and the recommendations.

The findings and recommendations actually were in place after the audit or being implemented.

Currently, we do have policy and procedures in place for each item that pertains to the VAC. In fact, we are writing policy and procedures differently so as to differentiate functions of the VAC Administration (Commissioners) and the VAC Operations (Superintendent office).

The VAC Commission has reviewed and found policy and procedures that were written in a vague manner and not in line with some regulatory directions. The VAC Commission has been reviewing and rewriting policy and procedures for the last year and a half that I have been associated both as a Commissioner and now the Superintendent. The VAC Commission has focused on the Administrative side of the VAC while the Superintendent and his staff have been looking at revisions needed in the Operations side of the VAC.

All oversight required is in place with controls in place for eligibility of veterans for financial assistance and VA benefits between the VAC Administration and the VAC Operations. To share the current policy and procedures as they stand now would not be beneficial of time and resources since there are changes taking place weekly and monthly, but are available if needed. All changes from VAC Operations are submitted to the VAC Advisory Committee for approval or change and then implemented through the full board for approval.

We are establishing guidelines, policy and procedures that are in accordance with the Military Veterans Assistance Act, 330 ILCS 43, pertinent regulations from Public Aid, General Assistance and HHS rules and regulations.

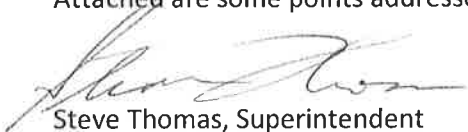
I am sure that if any further information is required of the VAC, it can be provided, especially when the updates are completed or you can visit my office to review what is currently in place and headed for rewrite. The third party with concerns was a Commissioner and aware of the policy and procedures, and controls in place, especially when sitting in the Vice President chair.

Not addressed from the approval of budget amendment that a third party requested an audit and a statement by Carla Paschal after the County Board approval of our budget amendment in response to me stating at least the financial assistance side will be an easy audit part. She stated we can see the money spent on assistance but how do we know they are eligible. Since my June 18, 2018 start as the Superintendent, I have had the staff review each assistance client's eligibility. The VAC does have an S.O.P. on assistance that has an intake process and calculations to determine eligibility, residence, and time in service, & type of discharge. The result was that 11 veterans did not meet the *current* eligibility requirements in our policy and procedure. We informed them of such and I authorized a two-month transition as emergency assistance to help them make different arrangements for assistance or employment.

We hold the esteem of this office in high regard in helping veterans of our county in the best way we can and do it efficiently and with dignity for the veteran, whether it is guiding them through the VA system for benefits (providing economic growth) or offering a hand up through our financial assistance to those qualified and the resources we work with in the private and public sector for our veterans who served honorably.

Thank you for providing that copy of the September, 2015 audit because I have not located that particular item in the archives of my office, both paper and electronic storage. This has helped me as the new Superintendent to progress in our operations.

Attached are some points addressed to show establishment, in effect and being updated.



Steve Thomas, Superintendent

Veterans Assistance Commission of Winnebago County

555 N. Court St, Ste 300

Rockford, IL 61103

Points Addressed from 2015 Audit by County Auditor's Office

Purchasing and Accounts Payable:

The controls are in place now for authority, review, documenting and monthly reviewed by an outside accountant.

Bank Account and Cash Management:

The VAC has 5 signatories on bank accounts with Superintendent being one and the others Commissioners. The VAC strives for at least 2 signatures but on occasion it may be just one. If no signing Commissioners are available.

All bank accounts are reconciled every month by an outside accountant.

Safeguards of blank checks are secured in a locked file in a secured office of the Superintendent who has the only key access to office and file. This also follows federal guidelines on securing personal information within our office.

Budget Creation and Review

Annual budgets are created by the Superintendent with the Finance Committee Chair and when completed, it is submitted to the full VAC Commission for approval and then submitted to the County Administrator.

Budget line items are tracked via the Quickbooks system we utilize.

Payroll and Benefits Management:

All benefits are listed in the current policy and procedures but undergoing changes and updates, like health insurance, of which a line item was approved by VAC Commission and the County Board and is being researched for value and a fit to the VAC employees.

An employee file is maintained by the Superintendent for each employee.

Calculation and disbursement of payroll is done by an accountant every 2 weeks and reconciled monthly.

Disbursement Review:

This is done on a monthly basis by the VAC Commission Finance Committee and reported to the full body of the VAC Commission.

Asset Listing:

An employee on staff handles the asset inventory and record keeping of all assets within the VAC, to include new purchases recorded and the recorded disposal of non-working assets.