



City of Albuquerque

Office of Internal Audit

FOLLOW-UP OF THE
DEPARTMENT OF SENIOR AFFAIRS
SENIOR HOME SERVICES AUDIT

Report #16-13-102F

December 9, 2015

INTRODUCTION

The Office of Internal Audit (OIA) performed a follow-up of Audit No. 13-102, Department of Senior Affairs – Senior Home Services (Home Services). The purpose of the follow-up is to report on the progress made by the Department of Senior Affairs (DSA) in addressing the audit's findings and recommendations. Our follow-up procedures rely on the department providing the status of the recommendations.

A follow-up is substantially less in scope than an audit. The objective is to report on the status of corrective action regarding the audit's findings and recommendations.

We limited our scope to actions taken to address our audit recommendations from the final audit report dated May 1, 2013, through the submission of actions taken memo completed by DSA dated November 10, 2015.

BACKGROUND

The mission of DSA is to be the community leader, who, in partnership with others, involves seniors and people of all ages in creating a community that enhances everyone's quality of life by providing opportunities to achieve their potential, share their wisdom, maintain their independence, and live in dignity.

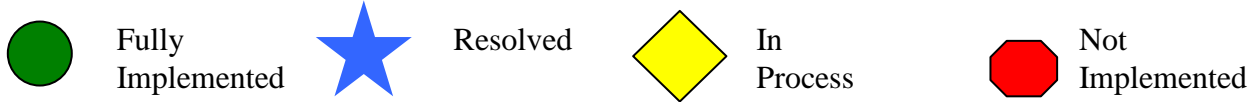
Home Services is committed to helping individuals who reside in Bernalillo County safely remain in their homes. They strive to meet the needs of seniors by providing home repair, retrofit, and chores programs. In addition, they strive to enhance the safety of individuals who are disabled through retrofit services. The Home Services team welcomes the assistance provided by volunteers to achieve its goals.

Home Services provides minor home repair and chores for Bernalillo County homeowners who are 60 years or older and occupy the property. The Home Services retrofit program provides safety equipment to residents of the City of Albuquerque/Bernalillo County. There is no age limitation for retrofit services.

SUMMARY

Of the ten recommendations addressed in the original Home Services audit report, eight have been fully implemented or resolved and two are in process.

The status of the recommendations is identified by the symbols in the following legend.



Recommendation #1: DSA should:

- Comply with the Home Services Policies & Procedures and take inventory as required.
- Maintain a perpetual inventory system and periodically reconcile the inventory records to the purchases and installations to ensure proper usage.

Response: *“DSA agrees with Finding #1 and has developed two weekly inventory tracking forms (retrofit raw materials and safety equipment) so that the Home Services team is in compliance with Section 7 of the Home Services Policies & Procedures Manual. This finding alerted the Home Services team to change the policies and procedures from completing the supply and equipment inventory on a daily basis to a weekly basis. The inventory list of supplies that are on-hand will allow the Home Services team to:*

- *“know exactly how many supplies are on-hand*
- *“have enough materials to complete work orders in the most efficient manner*
- *“decrease the need to rush orders for materials*
- *“avoid overstocking of items*

“Two pilot weekly inventory tracking forms have been developed and are currently in use. However, there is more information that the Home Services team needs to capture in order to make the best use of these tracking tools. Each of the weekly inventory tracking forms will account for the equipment and materials being ordered and the equipment and materials that are being used in the homes of our clients.”

Estimated Completion Date: “Friday, May 31, 2013”

Status Reported by DSA as of November 10, 2015: The Home Services Team has developed weekly inventory tracking forms for Retrofit materials and Safety equipment and has updated the Policies & Procedures Manual to indicate that inventory is to be completed on a weekly basis. However, Home Services has been taking inventory of Retrofit materials monthly and the Safety equipment daily.



DSA has addressed the recommendations by updating its Policies & Procedures Manual and taking inventory regularly.

Recommendation #2: DSA should:

- Establish a back-up plan to address unexpected events or absences.
- Take steps to ensure that the managerial review and approval for completed projects is properly executed.
- Redesign the project forms so that all time spent on a project is properly documented and easily identified. At a minimum, the forms should include additional detail including the start time and completion time of the workers.
- Generate reports and analyze the available data to present a complete picture of referrals received, type of service requested (chore, repair, retrofit), employee's workload, and hours spent.
- Consider implementing an electronic work order system such as Yardi.

Response from DSA: *“DSA agrees with Finding #2. As a result of this finding, the DSA recognizes that the Policies and Procedures Manual needs to be updated to ensure that this type of behavior is not repeated in the future. The policy will clearly explain that a work order cannot be entered into the Harmony for Aging (HFA) database if the work order has not been signed off by the Senior Affairs Construction Supervisor. In the case that the Senior Affairs Construction Supervisor is out of the office, the Assistant Maintenance Supervisor will be able to sign off of the work order. The addition of this language in the policies and procedures manual will ensure the appropriate supervisory review of work orders prior to being finalized and closed in HFA. Further, additional language will be placed into the policies and procedures regarding the number of hours that are recorded for each work order. If no hours can be charged to a work order, justification on the work order needs to be documented so that it is apparent why employees of the Home Services team were sent to a home to complete a work order, but were unable to charge hours to that assignment.*

“A copy of the manifest is attached to each work order and states the start and completion times of the workers. Currently, the Home Services team provides the number of service hours provided in both the Home Chore and Home Repair/Retrofit programs every month as well as the number of unduplicated clients that are served in the home chore, home repair, and home retrofit areas of the programs per the Area Plan developed by the Area Agency on Aging (AAA).

“The Home Services team will also assign an approximate amount of time to each service that is provided. These time approximations will be added to the policies and procedures manual. This information will allow the office assistants a general idea of how long each work order will take and will add efficiencies to our scheduling process.

“The DSA has begun initial research regarding the Senior Housing Property Management Software, Yardi Voyager™. The DSA will determine if the cost and addition of another software program will add value to the Home Services team.”

Estimated Completion Date: “Friday, May 31, 2013”

Status Reported by DSA as of November 10, 2015: Home Services has updated the Work Order Completion Form to include a supervisory review signature line. Back-up supervisory review has been established to address unforeseen absences that will ensure approval prior to the finalization and closures of work orders. The work order form has been redesigned to include the job start and end times as well as a “Tech Comments” section to provide details or delays of the project.

Approximate times have been established for Chores but, due to the customized nature of the work, age and condition of homes, Retrofit and Repair times are being estimated. Home Services looked into the electronic work order system, Yardi, but determined that it was not a good fit for the types of services provided.



Fully Implemented

DSA has addressed the recommendations and has established a managerial review back-up plan. Additionally, DSA redesigned the Work Order Completion Form to include a signature line for supervisory review as well as the start and end times of jobs performed. Approximate times for various jobs have been established and will assist Home Services in managing and assigning its employees’ workloads. DSA considered the Yardi electronic work order system, but determined that it was not a good fit for Home Services.

Recommendation #3: DSA should:

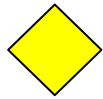
- Formally track all volunteers working with Home Services, and
- Ensure all volunteers complete an application as required by AI 7-40.

Response from DSA: “*DSA agrees with Finding #3. The Home Services Team will create an MS Excel tracking tool that formally tracks each volunteer, the number of hours that they volunteer, the organization that they belong to, basic contact information, and two areas that show they have completed an application as required by AI 7-40 and were given an overview of the services offered by the DSA. This information will be added to the policies and procedures manual.*”

Estimated Completion Date: “Friday, May 31, 2013”

Status Reported by DSA as of November 10, 2015: Home Services uses a Volunteer Log Form and Sign-in Sheet to track large groups of volunteers. Volunteer participation records (small groups and individual volunteers) are tracked on the Work Order. All volunteers participate in an orientation that addresses a department overview, job site orientation, safety requirements, etc. This

information has been added to the Policies & Procedures Manual.



In Process

DSA is formally tracking its volunteers; however, the volunteers are not completing an application as required by Administrative Instruction 7-40. DSA will work with Human Resources regarding the required application and, upon its approval, will update the policies and procedures to reflect the volunteer application process.

Recommendation #4: DSA should:

- Mail donation letters to clients upon completion of the service project.
- Review and update the contents of the letter to ensure that the information is accurate and up-to-date.

Response from DSA: *“The DSA understands the importance of Finding #4, however, the cost of mailing donation letters would be approximately \$3,000 each year. This cost would mean that monies for direct services would be reduced. This finding highlighted the importance of ensuring that employees of the Home Services team never accept a donation for services from a senior client. The DSA would like to update the policies and procedures to improve communications between the Home Services team and the clients served regarding donations. The office assistant is assigned the task of scheduling a work order to be completed. During this call, the office assistant will explain to the senior that after the work is completed in their home, the Home Services employee will give the senior a survey and a donation envelope that they can mail back to the Department of Senior Affairs. The office assistant will also be required to inform the senior that they are not allowed to give money or gratuity to any employee or volunteer.*

“The Home Services team is expected to receive approximately \$22,000 from donations each year to report as Program Income. The Performance Audit Report states in part that, “From July 2011 through November 2012, there were 743 donation request letters returned to DSA resulting in donations totaling \$41,628.” Since the DSA is receiving more Program Income than is required, we believe that this increased communication regarding donations is an acceptable control at this time.”

Estimated Completion Date: “Friday, May 31, 2013”

Status Reported by DSA as of November 10, 2015: Home Services does not mail the donation letters. Rather, DSA has improved communication between the Home Services Team and the client receiving services. The Home Services Office Assistant schedules all work appointments and, during the call, explains to the client that after the work is completed he/she will receive a survey and donation envelope to be mailed back to the DSA. The Home Services Office Assistant emphasizes

that the Home Services employee is not permitted to accept the donations or gratuities. From July 2014 through October 2015 DSA received 899 donations totaling \$33,193.91.



Resolved

DSA has improved communication with the Home Services client and now verbally informs the client that the employee completing the work is not allowed to accept donations or gratuities.

Recommendation #5: DSA should:

- Enforce the policy so that employees accurately complete the vehicle log upon their departure from, and subsequent return to, the office.
- Consider revising the vehicle log to include the beginning and ending vehicle odometer readings.

Response from DSA: *“DSA agrees with Finding #5. The Home Services team will update the policies & procedures manual regarding the process of signing city vehicles in and out. The updated policy will include an example of a newly created vehicle log. The existing vehicle log will be updated to include the beginning and ending vehicle odometer readings. The vehicle log will be monitored daily to ensure compliance.”*

Estimated Completion Date: *“Friday, May 31, 2013”*

Status Reported by DSA as of November 10, 2015: The vehicle log has been revised to include the date, printed name of the employee driving, vehicle number, beginning odometer, ending odometer, time out, time in, and the signature of the employee driving.

In November 2015, vehicle GPS devices were installed in all Home Service Program fleet vehicles to help improve program efficiencies. GPS monitoring will begin December 1, 2015.



Fully Implemented

DSA has addressed the recommendations and has revised the vehicle log to include the information specified.

Recommendation #6: DSA should:

- Move all documents from the current storage location to a secured location where only Home Services employees have access,
- Review dates of documents to determine the appropriate retention or disposition, and
- Prepare documents to be archived or destroyed according to the records retention and disposition schedule.

Response from DSA: *“DSA agrees with Finding #6 and immediately remedied this finding during the audit visit. All of the documents were moved from the building south of the Home Services Administrative Office to a secure location on site. The DSA will also review the dates of the documents to determine the appropriate retention and disposition of those documents. The Home Services team will work with the City of Albuquerque Records Center to prepare documents to be archived or destroyed per the records retention and disposition schedule.”*

Estimated Completion Date: “Friday, May 31, 2013”

Status Reported by the CAO as of November 10, 2015: All documents were moved to a secure location during the audit. Dates of documents have been reviewed and Home Services is in compliance with records retention. A Records Retention and Disposition section has been added to the Home Services Policies & Procedures Manual.



Fully Implemented

DSA has addressed the recommendations and no longer stores documents in the off-site building. Documents on-hand comply with the records retention and disposition schedule.

Recommendation #7: DSA should:

- Create a client satisfaction survey regarding retrofit services, and
- Follow-up with the clients to ensure the services performed were satisfactory.

Response: *“DSA agrees with Finding #7 and immediately created a client satisfaction survey for not only the retrofit services, but repair and chore services as well. The newly created surveys are attached to this report as well as a sample of some of the responses that we have received to date. The policies & procedures manual will be updated to include the client satisfaction survey. In addition, an MS Excel document will be developed to track the results of the survey.*

“The Home Services team began giving the surveys to clients on March 1, 2013. To date, a total of 295 surveys have been given to clients upon completion of a work order.

<u>PROGRAM</u>	<u># OF SURVEYS GIVEN</u>
"Retrofit"	185
"Chores"	60
"Repair"	50

"To date, 11% (32 out of 295) of the surveys have been completed and returned to the Home Services office."

<u>PROGRAM</u>	<u># OF SURVEYS RETURNED</u>
"Retrofit"	10 (5%)
"Chores"	14 (23%)
"Repair"	8 (16%)

"SURVEY RESULTS"

"Retrofit Program: All surveys returned received the "EXCELLENT" rating.

"Chores Program: All surveys returned received the "EXCELLENT" rating, except one that received a "SATISFACTORY" rating for the "Response Time (Appointment)" area.

"Repair Program: All surveys returned received the "EXCELLENT" rating, except two that received "SATISFACTORY" ratings for the "Quality of Work" area and two that received "SATISFACTORY" ratings for the "Overall Satisfaction" area.

"No surveys that have been returned received the "POOR" rating."

Estimated Completion Date: "Friday, May 31, 2013"

Status Reported by DSA as of November 10, 2015: Home Services continues to use the same survey forms that were created in 2013 and continues to meet or exceed overall satisfaction in the three service areas (Chores, Retrofit, and Repair). For the first quarter of FY16, Home Services has received excellent ratings and feedback.

1st Quarter – FY 2016	"Excellent" Rating
Home Chores	130
Home Retrofit	73
Home Repair	51
Total	254



Fully Implemented

DSA has addressed the recommendations and has created a client satisfaction survey and follows up with its clients to ensure the services performed were satisfactory. Copies of the surveys used by Home Services were provided.

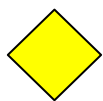
Recommendation #8: DSA should:

- Update its policies and procedures to require monthly reconciliation of the MS Excel spreadsheet to the City's general ledger, and
- Work with the fiscal manager and reconcile the Home Services spreadsheet to the ERP system monthly.

Response: *“DSA agrees with Finding #8. The Home Services team will update the policies & procedures manual to require the monthly reconciliation of the MS Excel spreadsheet to the City's general ledger. This monthly reconciliation will take place during a meeting with the Senior Affairs Construction Supervisor and the Fiscal Manager. The Senior Affairs Program Manager and the Social Services Division Manager will be strongly encouraged to attend the monthly reconciliation meeting.”*

Estimated Completion Date: *“Friday, May 31, 2013”*

Status Reported by DSA as of November 10, 2015: The Home Services Policies & Procedures Manual has been updated to include monthly budget reconciliations (reconciling the MS Excel spreadsheet to the City's general ledger and ERP system). At the time of the original audit response, DSA's Fiscal Office was not fully staffed. The Department now has a Fiscal Officer and an Accountant II position and there are no vacancies. Monthly budget reconciliation meetings will begin in December 2015.



In Process

DSA has addressed the recommendations and has updated its Policies & Procedures Manual to require a monthly reconciliation to the general ledger and the ERP system; however, monthly reconciliations have not yet begun.

Recommendation #9: DSA should:

- Review the Home Services Policies & Procedures for discrepancies, and
- Amend and update the Policies & Procedures to accurately reflect the daily operations of Home Services.

Response: *“DSA agrees with Finding #9. This finding highlighted the importance of revisiting*

the recently developed Home Services Policies & Procedures Manual. The DSA recognizes that the policies and procedures manual is a dynamic document that will change on a continuous basis. The Senior Affairs Construction Supervisor, Senior Affairs Program Manager, and the Social Services Division Manager will convene to review the current policies & procedures manual in its entirety and make the necessary updates so that they are an accurate reflection of the daily operations of Home Services. The Home Services team will be required to have refresher training on the policies and procedures manual via a PowerPoint training. They will receive the latest copy of the Home Services Policies & Procedures manual at the training session.”

Estimated Completion Date: “Friday, May 31, 2013”

Status Reported by DSA as of November 10, 2015: The Policies & Procedures Manual has been updated and is presently being reviewed to ensure that all revisions have been incorporated. Revisions made to the manual are reviewed with employees during weekly meetings. Attendance sheets are retained as documentation.



Fully Implemented

DSA has addressed the recommendations and has updated its Policies & Procedures Manual to reflect the current Home Services operations pertaining to inventory control, work orders, vehicle monitoring, client files, volunteers and budget reconciliation.

Recommendation #10: The CAO should:

- Request that a safety inspection of the building be conducted, and
- Notify the City department which owns the building so that appropriate action may be taken to address deficiencies.

Response: *“The CAO requested that the City of Albuquerque Risk Management perform a safety inspection of the building. The Loss Prevention Manager made a site visit to the abandoned building on March 7, 2013, and stated, ‘this building would cost more to clean than it is worth’ and advised that the abandoned building be demolished. The following items were noted during the inspection of the building:*

- *“Massive hole in the roof*
- *“Internal wooden supports exposed to the elements causing advanced rot in most of them*
- *“Pigeons droppings have soiled the place and contributed to the rotting of cross beams*
- *“Pigeon droppings inches deep causing a hazardous repertory environment*
- *“Electrical boxes with live power of 220/110 (unknown supply destination)*

- *“The building has become a depository for trash*
- *“The wooden walls are soiled with pigeon droppings*

Estimated Completion Date: “Complete”

Status Reported by DSA as of November 10, 2015: The property was inspected again by the Risk Management Division on January 16, 2014. The structure adjacent to the Home Services office was declared a “danger to City of Albuquerque employees and the general public and must be rendered safe as soon as possible.”

Home Services Program still operates out of the 1717 6th Street office, although Fleet moved its employees from the property in September 2015. A replacement building for Home Services has been purchased. The City’s Legal Department is currently reviewing the agreement between the two Departments. Once the agreement is final, DSA will move its staff.



Resolved

Since the audit in 2013, two safety inspections have been conducted on the building adjacent to the Home Services office. The City’s Legal Department is working with the two City Departments that are responsible for the building to correct the issues with the property.

Follow-Up
Department of Senior Affairs
Senior Home Services
December 9, 2015

#16-13-102F

SUBMITTED:

Contract Auditor

REVIEWED:

Internal Audit Manager

APPROVED:

Debra Yoshimura, CPA, CIA, CGAP
Director, Office of Internal Audit

APPROVED FOR PUBLICATION:

Chairperson, Accountability in
Government Oversight Committee