



**New Jersey State Legislature  
Office of Legislative Services  
Office of the State Auditor**

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**EXECUTIVE SUMMARY**

**DEPARTMENT OF MILITARY AND VETERANS' AFFAIRS**

**July 1, 2014 to March 31, 2017**

We found that the financial transactions included in our testing were related to the Department of Military and Veterans' Affairs (DMAVA) programs, were reasonable, and were recorded properly in the accounting system. In making these determinations, we noted areas meriting management's attention.

We found monitoring needs to be strengthened over the Post-Traumatic Stress Disorder/Readjustment Counseling program. In addition, we found that management of the civilian firefighters compensatory leave at the Atlantic City Air Base needs to be improved to decrease costs to the state. We further found DMAVA needs to strengthen its fiscal oversight with regards to the State of New Jersey Purchasing Card Program (P-Cards) and contract monitoring through enforcement of the Department of the Treasury circular letters. We also found that DMAVA has complied with the significant conditions noted in our prior audit report.

**AUDIT HIGHLIGHTS**

- The Division of Veterans' Services (DVS) offers post-traumatic stress disorder/readjustment (PTSD) counseling to New Jersey resident veterans who suffer mental or emotional disorders as a result of combat related experience. Counseling is to be provided by social workers, psychologists, psychiatrists, or other licensed counselors individually or in groups. However, our review noted nine individuals working for the providers who were not licensed through the Division of Consumer Affairs. In addition we found that the providers are utilizing the services of subcontractors without the department receiving notice.
- The New Jersey Air National Guard located at the Atlantic City International Airport utilizes civilian firefighters for daily operations. Scheduling of the firefighters is handled by the staff of the Atlantic City Air Base with minimal DMAVA oversight. Our analysis noted the average leave time taken per civilian firefighter was 35 hours per two-week pay period, which resulted in firefighters working only 71 hours of their scheduled 106 hours. Therefore minimum coverage during an average pay period is achieved through overtime compensation, including granting compensatory time-off which ultimately results in additional costs.
- We found that the fiscal oversight of the P-Card program needs strengthening to ensure P-Card usage is in compliance with the Treasury circular letter governing the program and contract monitoring needs improvement to ensure the vendor is meeting the terms of their agreement.

**AUDITEE RESPONSE**

The department generally concurs with our findings and recommendations.

For the complete audit report, click [here](#).