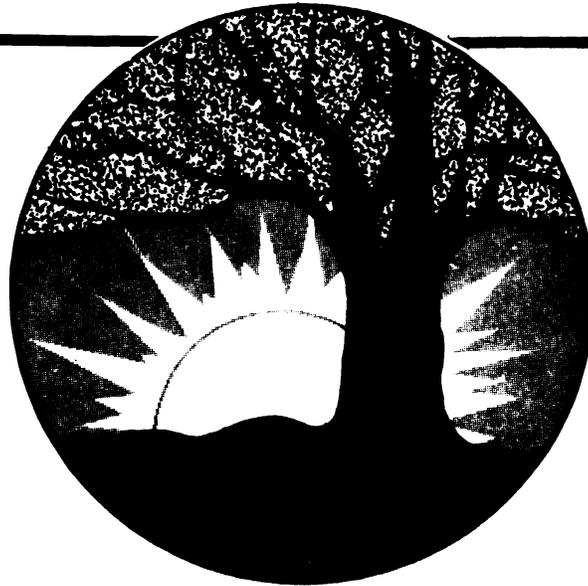


PERFORMANCE AUDIT

Department of Veterans' Affairs
October 2009



Justin P. Wilson
Comptroller of the Treasury



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October 6, 2009

The Honorable Ron Ramsey
Speaker of the Senate
The Honorable Kent Williams
Speaker of the House of Representatives
The Honorable Bo Watson, Chair
Senate Committee on Government Operations
The Honorable Susan M. Lynn, Chair
House Committee on Government Operations
and
Members of the General Assembly
State Capitol
Nashville, Tennessee 37243

Ladies and Gentlemen:

Transmitted herewith is the performance audit of Tennessee Department of Veterans' Affairs. This audit was conducted pursuant to the requirements of Section 4-29-111, *Tennessee Code Annotated*, the Tennessee Governmental Entity Review Law.

This report is intended to aid the Joint Government Operations Committee in its review to determine whether the Tennessee Department of Veterans' Affairs should be continued, restructured, or terminated.

Sincerely,

Arthur A. Hayes, Jr., CPA
Director

AAH/dlj
09-018

State of Tennessee

Audit Highlights

Comptroller of the Treasury

Division of State Audit

Performance Audit

Tennessee Department of Veterans' Affairs

October 2009

AUDIT OBJECTIVES

The objectives of the audit were to assess the veterans' claims submission process and caseload of claims specialists; to examine safety policies and procedures at the three veterans' cemeteries; to review employee turnover and impact on timeliness of claims processing; to examine the department's use of the customer survey results in its training program and service delivery; and to assess field office staffing compared to the veteran population and number of clients served.

FINDINGS

The Department Should Implement Methods to Capture Data About Employee Turnover and Its Impact on Service Delivery

According to management of the Tennessee Department of Veterans' Affairs, employee turnover in the veterans' benefits representative, veterans' claims specialist, and cemetery grounds worker positions impacts the department's service delivery to veterans. When benefits representatives or claims specialists resign, their caseloads are divided among the remaining staff because new hires would need training before they could handle a caseload. It takes about two years to acquire an understanding of the medical and legal issues necessary to represent a veteran's claim before the U.S. Department of Veterans Affairs (U.S.

DVA). Once staff have that experience, however, they leave the department (according to claims management) for better paying service officer positions with the U.S. DVA or other veterans' service organizations that employ service officers to apply for benefits for their members. According to cemetery management, employees at the cemeteries resign, in large part, because of the physical demands of the job and what management describes as "modest pay." In order to substantiate management's concerns about the rate of turnover in these positions and the basis for termination, we analyzed department records and personnel information. Documentation in the personnel files was insufficient to support management's statements regarding the impact of higher

pay at other veterans' service organizations on turnover at the department. The files did not contain any exit interview or survey signed by the employee agreeing to the reasons for termination (e.g., better pay in a similar position at another organization, the physical demands of the job compared to pay, or other reasons). Management stated they have discussed changes to the positions and pay with the Department of Human Resources. Additional information from other sources (i.e., the terminating employees) could help strengthen the department's justification for reclassification of the positions and upgrades of salaries (page 10).

The Department Does Not Have a Field Office in Each Congressional District as Required by Statute, and the 12 Field Offices Vary in Veteran Population Assigned and Served

Section 58-3-106, *Tennessee Code Annotated*, requires the department to have a branch office in each congressional district, based on the 1990 census. Redistricting changes that resulted from the 2000 Census left one district—the 4th congressional district—without an office. Rather than relocating a field office in the redrawn district, the department chose to assign each of the 12 offices specific counties. The total veteran population in counties assigned to those offices and the total veterans served in those offices vary. For 2008, the percent of the state's veterans assigned (by county of residence) to a particular field office ranged from 5% for several field offices to 16% for one office. The percent of veterans who received services in 2008 at a particular field

office also varied, ranging from 2% to 21%. An uneven distribution of workload could result in some field offices struggling to meet high demand for services, with a possible reduction in the quality of service. During our fieldwork, management and staff repeatedly stated that offices were understaffed, and veterans had to wait to be served. Given budget and staffing limitations and concerns, management should develop and implement methods to distribute the veteran workload more evenly in order to enhance service to veterans (page 17).

Data Collected by the Department Are Not Sufficient for Determining Workloads and Service Delivery Effectiveness

Department management needs complete, reliable workload information in order to allocate staff as necessary to meet veterans' needs and to assess staff's effectiveness. However, data collected and compiled by the department and used in management reports do not appear sufficient for assessing case workloads and service delivery effectiveness. We identified problems with data used in reports sent to management from the 12 field offices and the Nashville claims office. In addition, the reports' information is not useful in determining staff's effectiveness and workload because the department does not track or monitor the timeliness of processing claims and submitting claims to the U.S. DVA, and because the reports are compiled for the entire department and not by individual. Management was not able to provide reports with caseloads by employee (page 21).

OBSERVATIONS AND COMMENTS

The audit also discusses the following issues: the need for more management oversight of the veterans' cemeteries; and changes the department might make in its customer survey process to better assess veterans' satisfaction with service delivery (page 26).

ISSUE FOR LEGISLATIVE CONSIDERATION

Department management should work with the General Assembly to determine how best to meet the legislative intent of Section 58-3-106, given the redistricting changes after the 2000 Census and potential changes from the 2010 Census. If the General Assembly is satisfied with the department's action to assign each of the state's 95 counties to one of the 12 field offices (rather than ensuring that a field office is located in each congressional district), the General Assembly may wish to consider amending Section 58-3-106 to remove the requirement regarding congressional districts. (Instead the General Assembly might consider a more general requirement, for example that the department locate and staff its field offices so that the veterans in each area of the state have timely access to needed services.) If the General Assembly requires that a field office be added to the 4th congressional district, department management should work with the General Assembly to determine the most cost-effective way to add an office in that district, without negatively affecting services in the other districts.

Performance Audit Department of Veterans' Affairs

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Performance Audit Department of Veterans' Affairs

INTRODUCTION

PURPOSE AND AUTHORITY FOR THE AUDIT

This performance audit of the Department of Veterans' Affairs was conducted pursuant to the Tennessee Governmental Entity Review Law, *Tennessee Code Annotated*, Title 4, Chapter 29. Under Section 4-29-230, the department was scheduled to terminate June 30, 2009, and is currently in wind-down, pending legislative action. The Comptroller of the Treasury is authorized under Section 4-29-111 to conduct a limited program review audit of the department and to report to the Joint Government Operations Committee of the General Assembly. The audit is intended to aid the committee in determining whether the Department of Veterans' Affairs should be continued, restructured, or terminated.

OBJECTIVES OF THE AUDIT

The objectives of the audit were

1. to assess the veterans' claims submission process and caseload of claims specialists;
2. to examine safety policies and procedures at the three veterans' cemeteries;
3. to review employee turnover and impact on timeliness of claims processing;
4. to examine the department's use of the customer survey results in its training program and service delivery; and
5. to assess field office staffing compared to the veteran population and number of clients served.

SCOPE AND METHODOLOGY OF THE AUDIT

The activities and procedures of the department were reviewed with a focus on procedures in effect at the time of fieldwork (September 2008 to January 2009). We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Methods used included

1. reviews of applicable legislation and department rules, policies, and procedures;
2. reviews of prior audit reports and documentation;
3. reviews of department files, documents, reports, and information summaries;
4. interviews with department staff and veterans' service organizations; and
5. site visits to the claims and field offices and a veterans' cemetery.

RESPONSIBILITIES AND ORGANIZATION

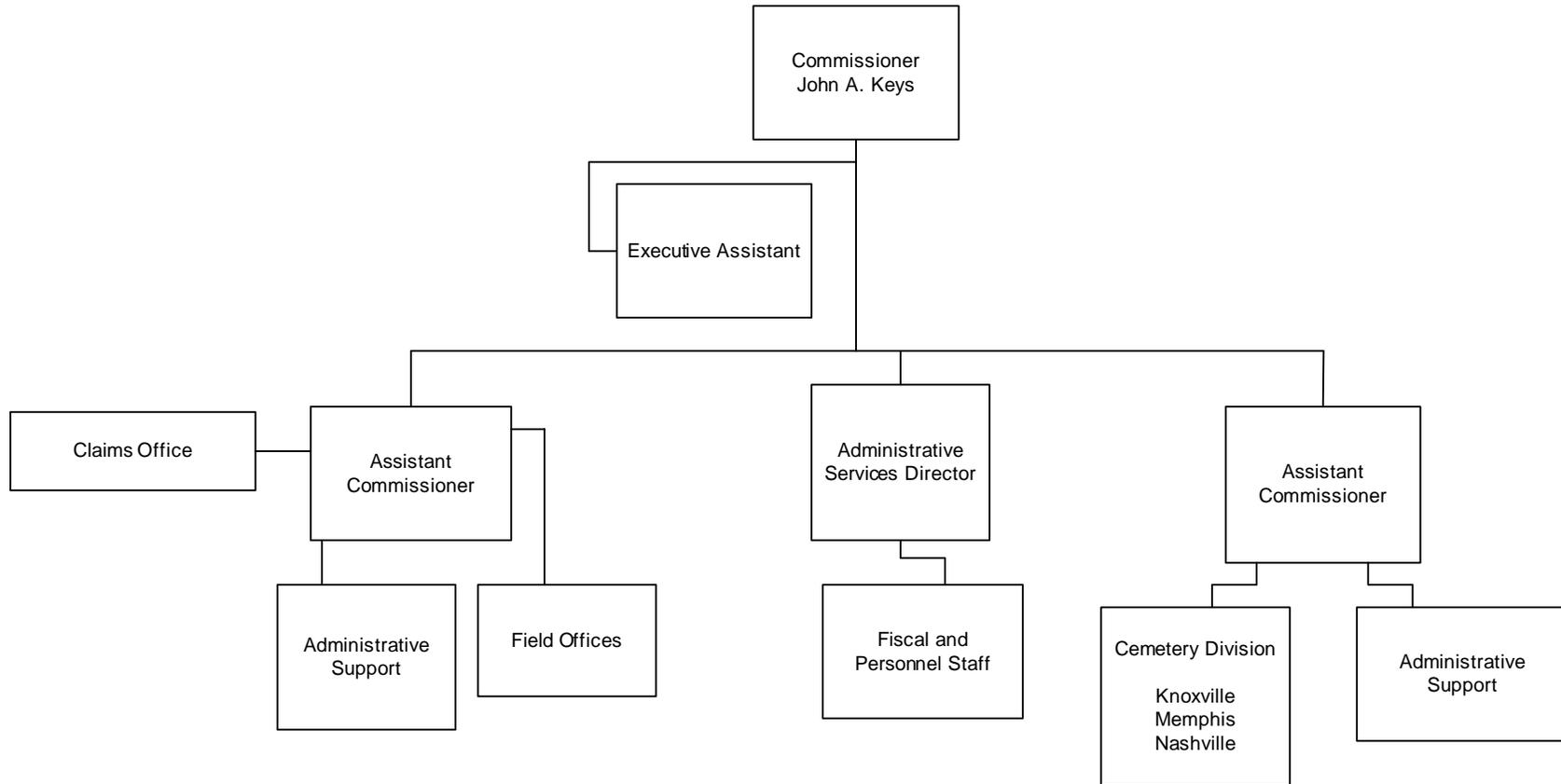
The responsibilities of the Department of Veterans' Affairs, described in Title 58 Chapter 3 and Section 46-6-101, *Tennessee Code Annotated*, include

- collecting data and information on facilities and services available to veterans, their families and dependents and cooperating with service agencies in the state to make this information available to the veterans;
- assisting veterans, their families and dependents, in establishing benefits they are entitled to by federal, state or local laws;
- establishing branch offices in each congressional district to assist veterans and cooperating with veterans' organizations and local service officers to assist veterans;
- training and certifying local service officers for accreditation; and
- establishing and maintaining veterans' cemeteries in each of the three grand divisions of the state.

The Department of Veterans' Affairs has three divisions reporting to the commissioner. (See the organizational chart on page 3.) An assistant commissioner manages one division that includes the Nashville claims office and 12 field offices across the state. Staff at the claims and field offices assist veterans with filing benefits claims. The Administrative Division, under the direction of the budget officer, provides fiscal, personnel, and purchasing services for the department. Cemetery Operations, the third division, is managed by another assistant commissioner. The department has a veterans' cemetery in each of the three grand divisions of the state. As of January 31, 2009, the department had 79 employees.

The department had \$4.85 million in expenditures for fiscal year 2008 (\$3.72 million in payroll expenditures and \$1.13 million in operational expenditures). Department revenues were \$4.31 million from state appropriations, \$.39 million from federal sources (e.g., burial benefits), and \$.15 million from other revenue sources. Estimated expenditures for fiscal year 2009 are \$5.1 million.

Tennessee Department of Veterans' Affairs Organization Chart Fall 2008



FEDERAL AND STATE VETERANS' BENEFIT PROGRAMS

Veterans of the United States armed forces may be eligible for programs and services provided by the federal Department of Veterans Affairs and the State of Tennessee. Eligibility for most benefits is based upon discharge from active military service under other than dishonorable conditions. Some benefits require wartime service and/or a service-connected disability. See Tables 1 and 2 for a list of federal and state benefits.

Table 1
Federal Benefit Programs for Veterans

Benefit	Description	Provided by
Health Care	Health services include hospital and outpatient medical care; dental, pharmacy, and prosthetic services; medication and dental benefits; domiciliary, nursing home, and community-based residential care; mental health treatment; home improvements and structural alterations benefits; and rehabilitation services.	U.S. Department of Veterans Affairs
Disability Compensation	Monthly compensation paid to veterans who are disabled by an injury or illness that was incurred or aggravated during active military service.	U.S. Department of Veterans Affairs
Vocational Rehabilitation and Employment	Assists veterans with service-connected disabilities in obtaining and maintaining employment. Independent living services are available for severely disabled veterans not ready to seek employment. Provides grants for adapting homes and automobiles.	U.S. Department of Veterans Affairs
Pensions	Monthly compensation paid to low-income, wartime veterans permanently and totally disabled or at least 65 years of age.	U.S. Department of Veterans Affairs
Education and Training	Assistance for tuition and living expenses paid to veterans in approved education or training programs.	U.S. Department of Veterans Affairs
Home Loan Guaranty	Guarantees issued to assist veterans in obtaining homes and to refinance home loans.	U.S. Department of Veterans Affairs

Life Insurance	Group life insurance and service-disabled insurance for those veterans with a service-connected disability.	U.S. Department of Veterans Affairs
Burial and Memorial	Headstones and markers, Presidential Memorial Certificates, burial flags, burial allowance for veterans with service-connected illnesses; reimbursement of funeral and burial expense.	U.S. Department of Veterans Affairs
Dependents and Survivors	Bereavement counseling, death pension, educational assistance, medical benefits.	U.S. Department of Veterans Affairs
Loans for Farms and Homes	Loans and guarantees to buy, improve, or operate farms.	U.S. Department of Agriculture
Business Counseling and Training	Assistance to veterans who own or are considering starting small businesses.	U.S. Small Business Administration

Source: U.S. Department of Veterans Affairs, *Federal Benefits for Veterans and Dependents* (Washington D.C. 2008).

Table 2
State of Tennessee Benefit Programs for Veterans

Benefit	Description
Nursing Home	Three nursing homes—one in each grand division
Burials	Three veterans' cemeteries—one in each grand division
Veterans' Preference	Preference over equally qualified nonveterans in hiring for state positions
Car License Tags	Free license plates for 100% service-connected disabled veterans, Ex-POWs, and recipients of service-connected honors
Educational Benefits	Helping Heroes Grant provides \$1,000 a semester to assist with college education
Property Tax Relief	Property tax relief for 100% permanently and totally disabled veterans and/or their surviving spouses
Hunting and Fishing Licenses	Free hunting and fishing licenses for veterans with 30% or more war service-connected disabilities, after an initial one-time fee of \$10

Some benefit programs have income limits, and some benefits expire after a certain length of time. For example, all combat veterans of Operation Iraqi Freedom and Operation Enduring Freedom have special access to federal health care services for two years after discharge, including those veterans with no service-connected disabilities. However, veterans with service-connected injuries and illnesses can always receive treatment for their injuries at federal health care facilities, as can low-income veterans.

In addition, eligibility for benefits may change over time. For example, Vietnam-era veterans with certain health issues no longer have to medically prove their disabilities are service-connected. They can establish exposure to Agent Orange by simply showing they served in Vietnam.

TENNESSEE'S VETERAN POPULATION

According to the U.S. Department of Veterans Affairs' most recent information, in 2008, Tennessee had 507,150 veterans, about 8% of the total state population of 6.1 million. As Table 3 shows, the majority of veterans are male, and between the ages of 45-64 and 65-84. The number of living veterans in Tennessee was 557,000 in 2000 and is projected to be 460,000 in the year 2015.

Table 3
Veteran Population—Tennessee and United States
September 30, 2008

	<u>Tennessee</u>		<u>United States</u>	
	Number	Percentage	Number	Percentage
Gender				
Male	469,141	93%	21,639,998	92%
Female	38,009	7%	1,802,491	8%
Age				
24 and below	5,660	1%	305,377	1%
25-44	92,875	18%	4,330,707	18%
45-64	221,470	44%	9,565,093	41%
65-84	164,716	33%	7,951,512	34%
85 and over	22,429	4%	1,289,800	6%
Ethnicity				
White	421,701	83%	18,682,900	80%
Hispanic	5,254	1%	1,327,677	6%
Black	71,340	14%	2,596,579	11%
American Indian	2,224	.5%	189,183	1%
Asian	1,507	.5%	298,600	1%
Other	5,124	1%	347,550	1%
Period of Service*				
World War II	151,968	17%	2,583,169	11%
Korean War	55,649	6%	2,792,200	12%
Vietnam War	179,300	20%	7,772,607	33%
Gulf War	116,284	13%	5,238,587	22%
Peacetime	415,002	45%	5,986,574	26%
Total	507,150		23,442,489	

* Individual totals and percentages do not total because veterans who served in more than one war are counted in multiple categories.

Source: U.S. Department of Veterans Affairs, *Veterans by State, Period, Age Group, Gender, September 30, 2008*.

FILING CLAIMS FOR BENEFITS

Veterans do not automatically receive benefits—they must file a claim or application for benefits after leaving the military. Claims forms for benefits are complex and require a significant amount of attached information, such as discharge papers, marriage licenses, and military records. Although veterans can file for federal benefits directly with the U.S. Department of Veterans Affairs, most choose to file through recognized service organizations with veteran service officers accredited by the U.S. Department of Veterans Affairs. This can be a county service officer, a service officer from a veterans' organization such as AMVETS or Disabled American Veterans, or a benefits representative at the Tennessee Department of Veterans' Affairs. The department has agreements with the following veterans' service organizations to represent their members:

- American Red Cross
- American Ex-Prisoners of War
- AMVETS
- Blinded Veterans Association
- Fleet Reserve Association
- Marine Corps League
- Military Order of the Purple Heart
- Non-Commissioned Officers of the U.S.A.
- The American Legion
- The Retired Enlisted Association
- Veterans of Foreign Wars of the U.S.
- Vietnam Veterans of America

The U.S. Government Accountability Office issued a report in February 2008 outlining several problems with the federal claims process that can create significant delays between veterans' filing for benefits and actually receiving them. The problems include

- a backlog of applications,
- inaccurate disability ratings, and
- lengthy appeals.

The report lists a variety of reasons for the problems—a higher proportion of soldiers returning home with injuries; new and complex disabilities related to combat, including environmental factors, infectious diseases, and brain injuries; and more claims for post-traumatic stress disorder, which is hard to evaluate and document. Some claims are for multiple disabilities, and the federal government rates each disability separately.

Once a claim has all the necessary evidence, it is submitted to the U.S. Department of Veterans Affairs (U.S. DVA), and a rating specialist evaluates the claim. A submitted claim may be approved (with or without modification) or denied. If denied or modified, the veteran has the option of appealing. A claimant has one year from the date of the notification of a decision to file an appeal with the Board of Veterans' Appeals. A final Board of Veterans' Appeals decision that does not grant a claimant the benefits desired may be appealed to the U.S. Court of Appeals for Veterans Claims (an independent court that is not part of the U.S. Department of Veterans Affairs). The court must receive the notice of an appeal within 120 days (based on the postmark date) after the Board of Veterans' Appeals mailed its decision. The court reviews the record considered by the Board of Veterans' Appeals; it does not hold trials or receive new evidence.

All ratings and awards by the U.S. DVA are submitted via an award letter to the veteran and the Nashville claims office. The information from the awards letters is entered in the department's Veterans Information Management System, which produces the annual Awards Received report. The department uses the awards totals to compute a value of claims to total department budget and uses it as a performance measure (for instance, in fiscal year 2008, the department computed that veterans were awarded \$138 for every \$1 the department spent). See Appendix 2 for the most recent report. For fiscal year 2008, Tennessee veterans received \$437 million in federal benefits.

DEPARTMENT SERVICES TO VETERANS

Division of Field Services

The Tennessee Department of Veterans' Affairs has 12 field offices located throughout the state (see Table 9). Each office has veterans' benefits representatives who assist veterans (including dependents and survivors) with filing benefit claims. These representatives also work in conjunction with county service officers and service officers of veterans' service organizations such as the American Legion, Disabled American Veterans, etc. Veterans' service organizations appoint service officers at local, state, and national levels, who counsel their member veterans and their families on veterans' benefits and assist in filing claims. County service officers are appointed by county executives, as authorized by Section 58-3-109, *Tennessee Code Annotated*, to advise veterans and their dependents about benefits for which they may be eligible. The department trains and certifies full-time county service officers, as authorized in Section 58-3-111. The Tennessee Department of Veterans' Affairs submits accreditation requests to the General Counsel, U.S. Department of Veterans Affairs in Washington, D. C.

The department provides quarterly and annual training for the claims specialists, veterans' benefits representatives, and county service officers. The training activities provide up-to-date information on changes in the U.S. Department of Veterans Affairs' regulations, and legislation that may result in changes to veterans' benefits and/or services.

Claims Division

The Tennessee Department of Veterans' Affairs' Claims Division is located in the Nashville U.S. Veterans Affairs' Regional Office. The division employs claims specialists to process benefit claims on behalf of veterans. Similarly to the benefit representatives at the field offices, claims specialists assist veterans, dependents, and/or survivors of veterans in obtaining benefits and/or services to which they may be entitled under the laws administered by the U.S. Department of Veterans Affairs and other federal, state, or local government agencies. A veterans' claims specialist (VCS) obtains all the necessary information to complete a claim on behalf of the veteran, as well as limited power of attorney to act on behalf of the veteran, and submits the claim and supporting documentation to the federal Department of Veterans Affairs. Then the claim is "rated" based on the type of disability or illness and the severity. A VCS assists a claimant in appeals hearings. (See the Filing Claims for Benefits section above for additional information on the appeal process.)

Outreach Efforts

The department sponsors and participates in outreach activities that provide information to veterans about benefits and the department's assistance in preparing claims. Other veterans' groups may sponsor the program and invite staff from the department to participate.

	Number of General Outreach Programs (1)	Number of Prison Outreach Programs	Number of Seamless Transition Programs (2)	Veterans Served (3)
Fiscal Year 2008	62	32	28	3,066
July 2008 to October 2008	28	10	4	426

- (1) Programs such as Operation Stand Down, Disabled American Veterans, joint programs with Veterans' Service Organizations such as American Legion, Veterans of Foreign Wars, etc.
- (2) County service officers and veterans' benefit representatives meet with National Guard troops as a unit when they return from overseas.
- (3) Not all veterans file claims at these events.

All outreach programs are advertised in advance using local radio, television, and newspapers. Department management makes presentations as requested at assisted living homes, nursing homes, etc. The department also interacts with the Tennessee Departments of Labor and Workforce Development, Correction (see table above), and Mental Health and Developmental Disabilities (regarding safety net and Post Traumatic Stress Syndrome issues).

Veterans' Cemeteries

The state has three veterans' cemeteries to serve eligible veterans—one in each grand division of the state. The state veterans' cemeteries provide interments and perpetual care for eligible (honorably discharged) veterans and their dependents. Veterans are eligible for burial at no cost; there is a \$300 fee for interment of a veteran's spouse or eligible dependent child.

Memorial ceremonies are conducted at the cemeteries during Veterans Day, Memorial Day, and other special occasions to honor veterans. The tables below detail the number of interments by year and the total burials in each cemetery.

Location	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008
Knoxville	321	299	339
Memphis	907	829	913
Nashville	485	500	495
Total	1,713	1,628	1,747

Cemetery Location	Number of Burials (Veterans and Spouses) as of September 30, 2008	Cemetery Capacity
Knoxville*	4,452	6,028
Memphis	13,285	22,092
Nashville	7,517	30,811

*Plans to expand the Knoxville cemetery’s capacity are in process.

Each cemetery has a director, administrative staff, and grounds workers who are responsible for maintenance.

FINDINGS AND RECOMMENDATIONS

1. The department should implement methods to capture data about employee turnover and its impact on service delivery

Finding

According to management of the Tennessee Department of Veterans’ Affairs, employee turnover in the veterans’ benefits representative, veterans’ claims specialist, and cemetery grounds worker positions impacts the department’s service delivery to veterans. These positions require a significant amount of training, and training new employees is time-consuming. Management stated it takes about two years for benefits representatives and claims specialists to acquire an understanding of the medical and legal issues necessary to represent a veteran’s claim before the U.S. Department of Veterans Affairs (U.S. DVA). The training program covers federal and state benefits for veterans, application procedures, legal decisions, and appeal procedures. Once staff have that experience, however, they leave the department (according to

claims management) for better paying service officer positions with the U.S. DVA or other veterans' service organizations that employ service officers to apply for benefits for their members. Management expressed concern that a lack of experienced staff could result in a lawsuit against the department by a veteran claiming not to have been provided with qualified representation.

According to cemetery management, employees at the cemeteries resign, in large part, because of the physical demands of the job and what management describes as "modest pay." The duties of the grounds workers at the three cemeteries include grave preparation, headstone placement, and maintenance; all of these activities are subject to compliance with rules governing the placement and alignment of the graves and headstones. Those duties require training and attention to safety measures; the cemeteries have recurring safety training (personal protective equipment, accident and fire prevention) and heavy equipment operations training for all employees.

In order to substantiate management's concerns about the rate of turnover in these positions and the basis for termination, we analyzed department records and personnel information for employees terminated between July 2006 and December 2008.

Claims Positions Salary Comparison

We compared the salaries for the TDVA veterans' benefits representatives and claims specialist positions with the salaries for the claims benefits representative position for the U.S. Department of Veterans Affairs. The job descriptions are similar—serving as an advocate for veterans in their claims for benefits. The educational requirements are also similar. There is a significant difference in minimum salary for the positions at the TDVA compared to salaries for similar positions at the U.S. DVA. Table 4 below shows the dollar amount difference and percentage of salary difference in the minimum salary.

Table 4
Salary Comparison
Claims Positions

TDVA Position Title	Minimum Salary	U.S. DVA Claims Benefit Representative Minimum Salary	Dollar Difference	Percentage Difference
Veterans' Benefits Representative 1	\$24,288	\$40,332	\$16,044	66%
Veterans' Benefits Representative 2	\$26,376	\$40,332	\$13,956	53%
Veterans' Benefits Representative 3	\$27,504	\$40,332	\$12,828	47%
Veterans' Claims Specialist	\$28,692	\$40,332	\$11,640	41%

Source: U.S. DVA.

We could not find information on the minimum salary for claims representatives of service organizations.

Turnover Rate and Terminations

We obtained and reviewed State Employee Information System (SEIS) data on filled positions, appointments, and separations from July 2006 to December 2008. See Table 5 below for the department’s turnover rate by fiscal year for the positions management expressed concern about and the total for the department.

**Table 5
Tennessee Department of Veterans’ Affairs
Turnover Rates**

	Fiscal Year 2007	Fiscal Year 2008	July 2008 to December 2008
Total for TDVA	13%	22%	12%
Equipment Operator	20%	22%	22%
Grounds Worker	34%	42%	18%
Veterans’ Benefits Representative	11%	21%	11%
Veterans’ Claims Specialist	36%	40%	0%

We determined that the most separations were in the grounds worker positions; 42% of all terminations (i.e., persons leaving the department) were in those positions. Twenty-five percent of terminations were in the veterans’ benefits representative positions, and 10% were in veterans’ claims specialist positions. See Table 6 below.

**Table 6
TDVA Terminations by Position and Year**

Position Title	Fiscal Year 2007	Fiscal Year 2008	July to December 2008	Total	Percentage of Total Terminations
Equipment Operator	1	1	1	3	8%
Grounds Worker	5	8	4	17	42%
Veterans’ Benefits Representative	2	5	3	10	25%
Veterans’ Claims Specialist	2	2	0	4	10%
All Other Positions	0	3	3	6	15%
Total TDVA	10	19	11	40	

Personnel File Review

We reviewed department documentation for employees in grounds worker, veterans' benefits representative and veterans' claims specialist positions who left the department between July 2006 and December 2008 to determine reasons for separation. The department uses a separation notice, completed by the personnel director, using a choice of 20 reasons (see Table 7) for coding into the payroll system the reason for termination. (All departments use the same form and codes.)

Table 7
Potential Separation Reasons Used for Coding Into the Payroll System

Dismissal – letter required
Retirement
Expiration of appointment
Death
Layoff – letter required
Disability retirement
Dismissal – gross misconduct
Resigned – not in good standing
Personal
Job change
For health
To remain at home
For better pay
Moved from area
Return to school
Job dissatisfaction
Other – letter required
Job abandonment
Spouse transfer
Incentive retirement

Table 8 illustrates separation reasons for leaving the department by fiscal year and job positions. Our analysis found that the three most common reasons for terminating employment in the positions in question were

- dismissal – letter required,
- better pay, and
- job dissatisfaction.

We reviewed the department's personnel files for those terminated employees for exit interview information or surveys. Of the 40 files reviewed, 34 were for claims or cemetery positions (i.e., the positions we were specifically reviewing). Only 4 files contained any exit interview documentation that helped explain separation reasons. According to department management, there is not a policy in place that requires the department to conduct an exit interview when an employee leaves. Therefore, we looked for written comments on the separation notice or other documentation in the files for further explanation.

The most frequent reason for turnover—29%, or ten employees—was “dismissal-letter required.” Eight of the ten employees in this category were grounds workers, and information in the files noted that seven of the eight were dismissed for poor job performance. The other two employees dismissed for this reason were veterans' benefits representatives whose poor job performance had been documented in their files.

As discussed above, management stated that a recurring reason for terminating employment in the veterans' benefits representatives and claims specialist positions was for better pay at another veterans' service organization. Better pay was the termination reason for 20% of all separations (in the positions reviewed) between July 2006 and December 2008 (see Table 8). Seven of the 14 veterans' benefits representatives and claims specialists (or 50%) leaving stated their reason for terminating employment was for better pay. However, their files did not state where they were obtaining their new employment with better pay.

Twelve percent of employees reviewed were separated for “Job Dissatisfaction,” and all were grounds workers. Two of them had notations of physical limitations or medical reasons in their files. However, none of the files contained information that employees had left because of the modest pay, given the physical demands of the job.

Because of the lack of documentation in the personnel files, there was not enough data to support management's statements regarding the impact of higher pay at other veterans' service organizations on turnover at the department. The files did not contain any exit interview or survey signed by the employee agreeing to the reasons for termination (e.g., better pay in a similar position at another organization, the physical demands of the job compared to pay, or other reasons). Because several managers and staff reiterated that employees left for better pay at service organizations or because of the physical work, it is apparent that department management considers low pay a problem. Management stated they have discussed changes to the positions and pay with the Department of Human Resources. Additional information from other sources (i.e., the terminating employees) could help strengthen the department's justification for reclassification of the positions and upgrades of salaries.

Turnover Impact

In order to determine the impact of turnover on the department's service delivery, we interviewed veterans' claims specialists, veterans' benefits representatives, and management. Both employees and management stated that turnover negatively affects claims caseload and timeliness.

Table 8
Terminations by Year and Reason
For Selected Department Positions

Separation Reason	Equipment Operator			Grounds Worker			Veterans' Benefits Representative			Veterans' Claims Specialist			Totals	
	Fiscal Year 2007	Fiscal Year 2008	July to Dec 2008	Fiscal Year 2007	Fiscal Year 2008	July to Dec 2008	Fiscal Year 2007	Fiscal Year 2008	July to Dec 2008	Fiscal Year 2007	Fiscal Year 2008	July to Dec 2008	Number	Percentage
Dismissal – Letter Required				2	3	3		1	1				10	29%
Retirement		1								1	1		3	9%
Death	1												1	3%
Personal					2					1			3	9%
Health			1						1				2	6%
Better Pay							1	4	1		1		7	20%
Moved from Area							1						1	3%
Job Dissatisfaction				2	2								4	12%
Other–Letter Required				1									1	3%
Job Abandonment					1								1	3%
Incentive Retirement						1							1	3%
Total	1	1	1	5	8	4	2	5	3	2	2	0	34	
Approved Positions 10/1/2008			5			23			24			9		

According to management, turnover results in added stress for the remaining staff. When veterans' benefits representatives or veterans' claims specialists resign, their caseloads are divided among the remaining staff because newly hired staff would need training before they could handle a caseload. Appeals take a substantial amount of preparation and time—decreasing the amount of staff time available for taking new claims—and only experienced staff have the legal and medical knowledge to complete an appeal brief. The number of appeal hearings has increased in recent years, from one hearing per week to four hearings per week.

Staff in one of the field offices stated that employee turnover has resulted in that office being understaffed. The U.S. DVA refers callers to local offices, which affects the service delivery time for veterans waiting at the field office. Training newly hired service delivery employees is time-consuming and makes timely completion of claims in process difficult.

The written appeals have a set due date (established by the U.S. DVA) for return to the U.S. DVA. Management stated that, because of the number of staff vacancies, there have been occasions where the department has not been able to meet the due date for submitting the written appeals. However, the department was not able to provide documentation of how many times it had failed to meet the due date. In addition, the department does not track or monitor its timeliness in processing claims for submission to the U.S. DVA. Instead, the department uses claims awards letters to measure its performance. All ratings and awards by the U.S. DVA are submitted via an award letter to the veteran and the Nashville claims office. This information is compiled annually in the Monetary Awards by County report (see Appendix 2). Therefore, we could not obtain any management reports about caseload per service delivery employee or the timeliness of claims processing. (Also see Finding 3 regarding claims.)

Recommendation

The department should obtain feedback from employees by using formal exit interviews, design and implement written policies and procedures for conducting exit interviews, and develop a checklist of all pertinent information to be discussed with the exiting employee including obtaining the reason for separation and any other related information. The exit interview document should be signed by the employee and the employee's supervisor, and maintained in the department's personnel division.

Department management should monitor and assess the effect of turnover on service delivery to veterans, particularly in the benefits/claims-related positions. Management should monitor the department's timeliness in processing claims for submission to the U.S. Department of Veterans Affairs and its success in meeting the due dates for submitting written appeals. Management should periodically review the results of information from exit interviews and the analysis of the impact of turnover on service delivery to develop a strategy (as needed) to decrease turnover and improve service delivery, for example, by reallocating positions or obtaining approval to reclassify positions.

Management's Comment

We concur. The department has established an instrument to obtain feedback to assist with formal exit interviews. (Auditor's note: The department provided auditors with a copy of this document.) The policy and procedures for conducting exit interviews is now included in the department's Employee Handbook, with instructions to supervisors at remote locations. Local exit interviews will be conducted by the HR director. Completed exit forms will be maintained in applicable employees' files.

Service delivery to veterans is the department's highest priority. As a people-centric organization, the lack of trained employees to include benefits/claims positions due to turnover is readily apparent. Actions are taken to bridge the gap with HR as soon as a vacancy is potentially known or exists. This problem is exacerbated due to the current hiring freeze. The severity of employee losses results in requests for exceptions to hiring freezes. Strategically, the challenge is to maintain the mission integrity of the department while concurrently planning for resource reductions.

2. The department does not have a field office in each congressional district as required by statute, and the 12 field offices vary in veteran population assigned and served

Finding

Section 58-3-106, *Tennessee Code Annotated*, requires the department to have a branch office in each congressional district, based on the 1990 census. Redistricting changes that resulted from the 2000 Census left one district—the 4th congressional district—without an office. Rather than relocating a field office in the redrawn district, the department chose to assign each of the 12 offices specific counties. See Table 9. The total veteran population in counties assigned to those offices and the total veterans served in those offices vary. Also, see page 19 for a map detailing field office locations, staffing, and activity.

Field Offices and Veteran Population Served

For 2008, the percent of the state's veterans assigned (by county of residence) to a particular field office ranged from 5% for several field offices to 16% for one office. See Table 9. The percent of veterans who received services in 2008 at a particular field office also varied, ranging from 2% to 21%. In addition, the percent of the state's veteran population that a particular field office is assigned to serve (based on the number of veterans in the counties assigned to that office) may vary substantially from the percent of veterans that field office actually serves. For example, the Cookeville office, by assigned counties, has 5% of the state's veteran population; however, it served only 2% of veterans served in the state in 2008. The Dickson office has 9% of the state's veteran population assigned to it but only served 2% of total veterans served in 2008. Conversely, the Memphis office has 13% of the total veteran population in the state assigned to it but served 21% of the total veterans served in 2008.

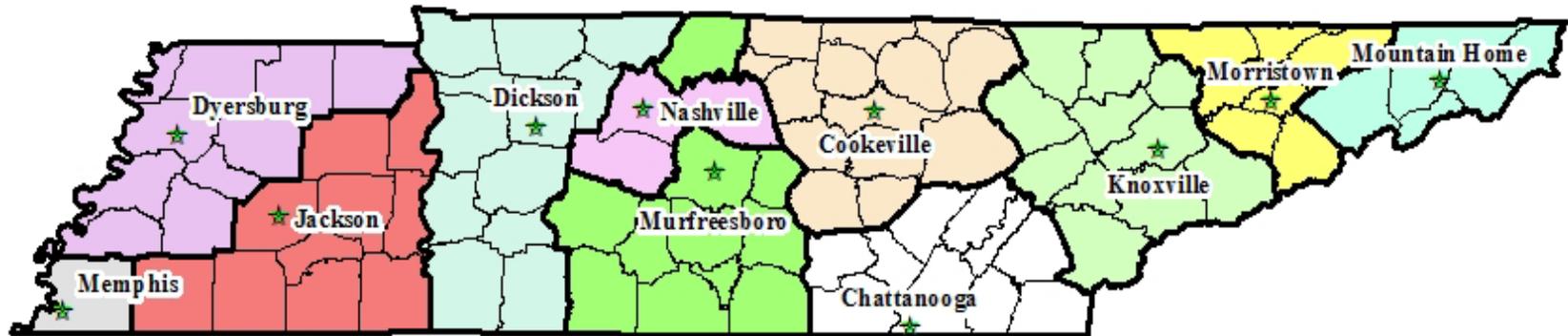
Table 9
Field Offices Comparison of Total Population Assigned and Veterans Served

Field Office	Counties Served	Veteran Population	Percent	Veterans Served in 2008	Percent
Chattanooga	Bledsoe, Bradley, Grundy, Hamilton, McMinn, Marion, Meigs, Polk, Rhea, Sequatchie	50,097	10%	2,452	10%
Cookeville	Clay, Cumberland, DeKalb, Fentress, Jackson, Macon, Overton, Pickett, Putnam, Smith, Trousdale, VanBuren, Warren, White	27,003	5%	369	2%
Dickson	Cheatham, Dickson, Hickman, Houston, Humphreys, Lawrence, Lewis, Montgomery, Perry, Robertson, Stewart, Wayne	47,461	9%	537	2%
Dyersburg	Crockett, Dyer, Gibson, Haywood, Henry, Lake, Lauderdale, Obion, Tipton, Weakley	26,585	5%	2,546	10%
Jackson	Benton, Carroll, Chester, Decatur, Fayette, Hardeman, Hardin, Henderson, Madison, McNairy	26,855	5%	1,173	5%
Knoxville	Anderson, Blount, Campbell, Knox, Loudon, Monroe, Morgan, Roane, Scott, Sevier, Union	82,887	16%	4,078	16%
Memphis	Shelby	64,409	13%	5,352	21%
Morristown	Claiborne, Cocke, Grainger, Hamblen, Hancock, Hawkins, Jefferson	22,938	5%	1,597	6%
Mountain Home	Carter, Greene, Johnson, Sullivan, Unicoi, Washington	42,835	9%	2,776	11%
Murfreesboro	Bedford, Cannon, Coffee, Franklin, Giles, Lincoln, Marshall, Maury, Moore, Rutherford, Sumner	57,353	11%	1,173	5%
Nashville	Davidson, Williamson, Wilson	58,727	12%	2,487	10%
Fort. Campbell*		-		569	2%
Total		507,150		25,109	

*Majority of clients at this office are Kentucky residents or current members of the armed services transitioning to veteran status.

Source: U.S. Department of Veterans Affairs, *Veterans by County, September 30, 2008*; TDVA Employee Information.

Department of Veterans' Affairs
2008 Field Office Locations and Activity



Regional Office	Office Staff	Counties Served	Veteran Population	Veterans Served	% of Veterans Served	Veterans Served per Staff
Chattanooga	3	10	50,097	2,452	10.0%	817
Cookeville	1	14	27,003	369	2.0%	369
Dickson	2	12	47,461	537	2.0%	269
Dyersburg	2	10	26,585	2,546	10.0%	1,273
Jackson	2	10	26,855	1,173	5.0%	587
Knoxville	3	11	82,887	4,078	16.0%	1,359
Memphis	2	1	64,409	5,352	21.0%	2,676
Morristown	1	7	22,938	1,597	6.0%	1,597
Mt. Home	2	6	42,835	2,776	11.0%	1,388
Murfreesboro	1	11	57,353	1,173	5.0%	1,173
Nashville	2	3	58,727	2,487	10.0%	1,244
Ft. Campbell *	1	no counties designated		569	N/A	569

*Majority of clients are Kentucky residents and current armed service members transitioning to veteran status.

(Veterans can receive services at any field office they choose. It seems likely that most veterans and their families would choose the field office that serves their home county; however, another field office may be more convenient for them. For example, veterans receiving medical care at one of the state's U.S. Department of Veterans Affairs medical centers or outpatient clinics may find it more convenient to visit a field office in conjunction with a doctor's visit.)

An uneven distribution of workload could result in some field offices struggling to meet high demand for services, with a possible reduction in the quality of service. Veterans who leave a message on an answering machine may not have the phone call returned promptly (or a call could possibly be forgotten) because the office is too busy. Also, an uneven workload could result in veterans waiting a long time to be served at a field office. During our fieldwork, management and staff repeatedly stated that offices were understaffed, and veterans had to wait to be served. (See Finding 3 for information on auditors' review of available workload and service delivery data.) Given budget and staffing limitations and concerns, management should develop and implement methods to distribute the veteran workload more evenly in order to enhance service to veterans. Reconfiguring any of the offices may be difficult, however, because the veterans' benefits representatives are assigned to specific offices, and most live in the vicinity of their assigned office.

Recommendation

The department needs to strategically plan how best to use its resources and funding to ensure that field offices throughout the state are able to provide needed services to veterans as efficiently and effectively as possible. Management should implement a system to balance field office workloads to ensure effective service to veterans, using veteran population and totals of veterans served as well as the number of staff available at a field office location.

Department management should work with the General Assembly to determine how best to meet the legislative intent of Section 58-3-106, given the redistricting changes after the 2000 Census and potential changes from the 2010 Census. If the General Assembly is satisfied with the department's action to assign each of the state's 95 counties to one of the 12 field offices (rather than ensuring that a field office is located in each congressional district), the General Assembly may wish to consider amending Section 58-3-106 to remove the requirement regarding congressional districts. (Instead the General Assembly might consider a more general requirement, for example that the department locate and staff its field offices so that the veterans in each area of the state have timely access to needed services.) If the General Assembly requires that a field office be added to the 4th congressional district, department management should work with the General Assembly to determine the most cost-effective way to add an office in that district, without negatively affecting services in the other districts.

Management's Comment

We concur. With anticipated reductions in all areas, planning will be needed to meet mandated budget reductions. Strategic alternatives are being developed and analyzed in order to determine how best to serve the state's veterans as efficiently and effectively as possible. There is no surplus of employees at any field office. Increased workloads are expected due to the economic conditions being experienced across the country for our veterans. The potential to acquire additional personnel to meet surges in demand appears dim; however, every effort will be made to meet the current demand and that of the future.

The department will work with the General Assembly to determine how best to meet the legislative intent of Section 58-3-106. [Auditor's note: The department provided auditors with a draft copy of a letter to the Joint Select Committee on Veterans Affairs.] Our recommendation will be to continue to assign each of the 95 counties to one of the 12 field offices. This dialogue and decision process is welcomed in view of a potential closing of three field offices to meet the budget reduction mandated for fiscal year 2010-2011. Specifically, a total reduction of \$407,300 is mandated at a time when increased readiness to assist current veterans and veterans resulting from the wars in Iraq and Afghanistan is needed.

3. Data collected by the department are not sufficient for determining workloads and service delivery effectiveness

Finding

Section 58-3-105, *Tennessee Code Annotated*, requires the department to assist veterans, their families, and dependents in obtaining the benefits to which they are entitled. Department management needs complete, reliable workload information in order to allocate staff as necessary to meet veterans' needs and to assess staff's effectiveness. However, data collected and compiled by the department and used in management reports do not appear sufficient for assessing case workloads and service delivery effectiveness.

Department staff use the Veterans Information Management System (VIMS) to periodically report to management on claims activity in the 12 field offices and the Nashville claims office. Staff also report periodically to management on the number of veterans served using information from field office electronic spreadsheets that collect demographic information. We identified problems with data used in both types of reports. In addition, the reports' information is not useful in determining staff's effectiveness and workload because the department does not track or monitor the timeliness of processing claims and submitting claims to the U.S. DVA, and because the reports are compiled for the entire department and not by individual. Management was not able to provide reports with caseloads by employee.

Department management stated their concerns about the increasing volume of work for the department's field and claims offices compared to the resources available. In order to assess case workloads, we reviewed the reports used by management and assessed the data compiled in

those reports. The department relies on three sources of data for its management reporting. First, the department has two installations of VIMS. One is housed on a state server and is accessed by the 12 field offices; the second is housed on a U.S. DVA server at the U.S. DVA Nashville regional field office for use by the Nashville claims office. (The systems are separated because the U.S. DVA does not permit access to its server by the state's 12 field offices.) In addition to VIMS, each field office maintains demographic information on veterans served and submits it to the Nashville administrative office monthly, where it is reviewed and compiled into a report for management. (See Table 10 for the types of data tracked and reported to management.)

Issues With the Data

We identified the following issues with the data reported to management:

- Management and field office staff could not assure that all claims data are entered into VIMS. They stated that staff have varying levels of computer ability and may not enter claims information as it is obtained or add information as it is acquired later. The department has not issued any written policy about using VIMS. (VIMS, which department staff use to input benefit claims data, captures all data needed to file a claim for benefits—personal information and information related to military service, spouse and family, employment, monetary awards, and service-related conditions. VIMS eliminates the necessity of maintaining a paper file and permits department staff to complete the necessary federal Veterans Administration forms for benefits.)
- Information tracked in the monthly activity report is only limitedly useful for tracking workloads and service delivery effectiveness, and is sometimes inconsistent. For example, “Claims Folders Reviewed” contains cases rated by the U.S. DVA that staff in the Nashville claims office have opened and reviewed during the month. (Staff open and review the case file in order to compare information in the file to the rating or determination received from the federal VA for accuracy and to determine whether the department concurs with the rating decision.) The folders reviewed are a mixture of cases—they could have been submitted months or even years prior. Therefore, the number in the report does not represent cases department staff completed and submitted for rating in the current month.

Another example concerns questions about the description of activities tracked in the reports, as well as the consistency of the descriptions. Although the monthly activity report classifies the field office numbers reported as “mail processed,” management said this number includes all field activity for the month, including office visits, phone calls received, mail processed, and letters received. Each item listed is a “new action” whether it is processing an address change, adding a medical record, or setting up a new claim file. However, the totals reported raise questions about this explanation. In December 2008, the Nashville claims office had a staff of ten (both veterans’ benefits representatives and veterans’ claims specialists) while the field offices’ staff was 22 veterans’ benefits representatives. However, the reported numbers of telephone interviews and inquiries for the claims office for December

2008 totaled 9,662, while totals of these actions for the same period for the 12 field offices was 2,792. These totals raise questions about whether all field office activity is included in the report. The totals would, however, support management's statement that not all field office staff are entering all claims information into VIMS. We also noted when comparing prior monthly activity reports to more current reports that prior reports referred to activities as "claims processed" instead of "mail processed."

- When reviewing the electronic spreadsheet data submitted by the field offices, we found duplicate data. As an example, we found two instances in which, when submitting data for the month, a field office added all veterans served by one staff person in the field office more than once to the monthly list. Management has assigned periodic review of this spreadsheet data to an administrative office staff person as a control to ensure that this does not recur.

Data obtained from the U.S. DVA and from the GAO support department management's statements and available department data (see Table 10) that department staff are serving increasing numbers of veterans and their families. However, because of the problems identified above with the data available, it is difficult to draw any conclusions on offices' or individual staffs' workload or service delivery effectiveness.

Recommendation

Department management should design and implement effective policies and procedures as soon as practicable to ensure that all claims staff are adequately trained to use the Veterans Information Management System (VIMS). The policies and procedures should direct staff to enter all claims information on VIMS in a timely manner.

Upper management should review the effectiveness of monthly activity reports and determine the most accurate and useful way to track monthly activities. When appropriate tracking reports are developed, all offices should be directed to track activities in a consistent manner. Supervisors should ensure that staff are properly reporting all information needed.

Management should also review department methods for assessing performance and determine how best to measure service delivery effectiveness and staff workloads. Management should also identify weaknesses in existing data and then work with department Information Systems staff and the VIMS contractor to determine how best to resolve these issues.

Once the VIMS and data issues have been resolved, department management should measure office and staff workloads and service delivery effectiveness, and use that information to make decisions regarding additional training needed, staff allocations, and any other changes needed to improve services to veterans.

Table 10
Comparison of Monthly Activity Reports and Veterans Served Reports
For Fiscal Years 2006, 2007, 2008 and July – December 2008

	Description	Fiscal Year 2006	Fiscal Year 2007	Percent Change	Fiscal Year 2008	Percent Change	July 2008 to December 2008	Percent Change*
Monthly Activity Report	USDVA Claims Folders Reviewed	7,369	13,487	83%	10,853	-20%	4,929	-9%
	Personal Hearings/Rating Board	280	489		609		194	
	Travel Board/Videoconference Hearings	0	0		243		290	
	Formal Appeal Briefs	982	852		957		423	
	Total Personal Hearings/Travel Board/Appeals	1,262	1,341	6%	1,809	35%	907	.2%
	Claimant and Telephone Interviews	9,877	31,423	218%	61,248	95%	35,499	16%
	Field Office Activity	N/A	28,906	N/A	33,762	17%	18,784	11%
Served in Field Offices	Veterans Served	N/A	24,564	N/A	26,487	8%	N/A	N/A
	Number of Veterans' Claims Specialists and Benefits Representatives	19	25	32%	29	16%	32	7%

* Numbers for 6 months used to estimate year for comparison purposes.

Management's Comment

We concur. VIMS is a fundamental tool for field and claims personnel. Information is not loaded into VIMS when the system is unavailable due to periodic record maintenance. In this instance, handwritten information is loaded into VIMS subsequent to the maintenance process. Policies and procedures will be reinforced to assure that all claims information is entered in a timely manner.

Activity reports are the foundation for effective and timely decision making. Upper management will define, review, and refine information needed to support decision making. Supervisors will ensure that staff are reporting all information properly and in a consistent manner.

Management reviews methods for assessing performance and formally documents the results in its Operational Plan and Strategic Plan on an annual basis. Measures of service delivery will be continually refined using feedback from veterans using our services and staff who are rendering services. Consistency and accuracy of data will be monitored and emphasized. The Office for Information Resources does not provide technical support for the VIMS program and this department does not have an Information Systems staff. In coordination with other state veterans affairs agencies, the department has investigated alternatives to the VIMS program. To reduce down-time due to periodic maintenance of VIMS, alternative deployments of the VIMS system are currently being investigated.

The department has identified the periodic maintenance period as the most vulnerable time for data issues due to unavailability of the system. Increased emphasis will be given to transferring data when the system returns to its operational status. The feasibility of alternative deployments of the system to the field office level rather than centrally on a network is being investigated. Staff workloads and service delivery effectiveness is a function of veterans served by Veterans Benefits Representatives at their offices or outreach event. All relevant information will be used to determine training needs, staff allocations, and changes needed to improve veterans' services.

OBSERVATIONS AND COMMENTS

The topics discussed below did not warrant a finding but are included in this report because of their effect on the operations of the Department of Veterans' Affairs and on the citizens of Tennessee.

THE CEMETERIES HAVE IMPLEMENTED THE DEPARTMENT'S SAFETY POLICIES AND PROCEDURES, BUT MORE MANAGEMENT OVERSIGHT IS NEEDED

The Tennessee Department of Veterans' Affairs operates three veterans' cemeteries—one in each grand division of the state. Located in Knoxville, Nashville, and Memphis, each cemetery has a director and a grounds-keeping and administrative staff of 8 to 14 employees. The three directors report to cemetery management in the department's Nashville administrative office. According to department management, care of the cemeteries is a priority; it is a part of the department's strong sense of moral duty to veterans. Employee safety while performing the physically challenging duties at the cemeteries is also a concern and a priority of management. Cemetery upkeep includes grave preparation, headstone placement, and maintenance of grounds. Because of management's emphasis on employee safety at the cemeteries, we reviewed the cemetery policies and procedures manual, reviewed documentation of the training and inspections required by the manual, interviewed grounds workers, and conducted a site visit, to determine whether the department is implementing and complying with its safety policy.

Policies and Procedures

Department management compiled the *State Veterans Cemeteries Policies and Procedures Manual* (based on the U.S. Department of Veterans Affairs policies, procedures, and standards used for the National Veterans Cemeteries) for the state cemeteries' use. The state manual, which has an effective date of January 1, 1994, includes policies and procedures for interment, headstones, cemetery layout, grounds maintenance, and general safety requirements and guidance for the cemetery directors concerning the use of personal protective equipment, safety and fire inspections, and accident and fire prevention measures—all in order to protect cemetery visitors and employees. The cemetery directors are responsible for documenting fire and safety inspections of all buildings and grounds, notifying the commissioner of any accidents that occur at the cemetery, and planning and documenting employee training classes in heavy equipment operations and the use of personal protective equipment.

Documentation

Cemetery management in the department's Nashville administrative office requires cemetery directors to provide documentation that all safety procedures have been complied with according to policy 16.04 of the manual. The documentation is kept in a log book at the Nashville office along with the following documents:

- monthly safety inspection of building and grounds;
- TOSHA (Tennessee Occupational Safety and Health Administration) inspections;
- PPE (Personal Protective Equipment), fire prevention, and Hazardous Chemical training for employees; and
- accident reports.

Log books did not have reports from the Memphis cemetery documenting that monthly safety inspections and/or safety training was completed during the period September 2007 to June 2008. According to cemetery management in the administrative offices in Nashville, this was because of a vacancy in the cemetery director position at Memphis during that time period. Department management was unsure whether the safety inspections and training did not occur at the Memphis cemetery during this period, or if the reports were just not submitted.

The inspection log books also contained accident reports. There were four accident reports from the Memphis Cemetery—two in 2000 and two in 2003. One of the injuries listed in the report was a back injury caused from lifting a casket. The amount of lost time resulting from the reported injuries was 76 days in 2000 and 14 days in 2003. There was one accident report submitted for the Knoxville Cemetery in 2000, which resulted in one day of lost time. According to the cemetery management, there have not been any accidents at the Nashville Cemetery.

Although statutes do not specify a certain date for Tennessee Occupational Safety and Health Administration (TOSHA) inspections to be conducted, we contacted the Tennessee Department of Labor and Workforce Development about TOSHA inspections of the cemeteries. According to Labor and Workforce Development, TOSHA inspections are usually conducted every two years. The purposes of the TOSHA inspections are to monitor the health and safety program and to report any unsafe and unhealthy working conditions. When citations are noted, the department has a certain amount of time in which to make corrections and submit them to Labor and Workforce Development. The most recent TOSHA inspections found in the log books are detailed below:

- July 2008 at the Nashville Cemetery—the inspection found four violations regarding electrical outlets and hazardous chemicals;
- November 2006 at the Memphis Cemetery—the inspection found one violation regarding electrical circuits; and
- August 2005 at the Knoxville Cemetery—the inspection found five violations regarding the use of personal protective equipment, operating equipment, and lack of a written hazard communication plan.

The department made the appropriate corrections and submitted them to Labor and Workforce Development within the stated time frame. Prior to that, the last inspections were conducted in April 2000 and July 1993 at the Nashville Cemetery, May 1997 at the Memphis Cemetery, and November 1997 at the Knoxville Cemetery.

Interviews With Grounds Workers

We interviewed grounds workers at each of the three cemeteries about safety training and procedures at the cemeteries. All workers interviewed believed that the safety training received and the procedures in place were adequate for their day-to-day responsibilities. In addition to training already received, the department plans to provide more safety videos and DVDs for the employees at the Memphis Cemetery.

Site Visit

We conducted a site visit at the Middle Tennessee Veterans Cemetery to observe the daily operations and safety policies and procedures in place. During the visit, we observed that the safety inspections and training documents are maintained at the cemetery. Safety posters and policies are posted for employees and hazardous materials were secured.

Based on our audit work, although the cemetery directors are following procedures in the manual regarding training and inspections, and few accidents have occurred, cemetery management in the administrative office could improve their oversight of cemetery documents. Management should be aware of missing training and inspection documents, and should use training and inspection documents to track and manage safety at the cemeteries. Our review found no evidence (for example, management signoffs or requests for information not yet submitted or additional information) that management had reviewed any of the documentation received from the cemeteries. Management should also consider participating in safety activities at the cemeteries.

THE DEPARTMENT COULD IMPROVE SERVICE DELIVERY TO VETERANS BY CHANGING ITS CUSTOMER SURVEY PROCESS

Developing an effective method for assessing veterans' satisfaction with service delivery could benefit the department. Wait times at field offices could be used to assess staffing patterns. Determining the type of service needed (e.g., filing a new claim vs. change of address) could determine the level of experience needed by claims representatives. Surveys could provide a tool to monitor, benchmark, and improve service delivery and consumer satisfaction in general.

In 2004, department management, to assess service delivery, developed a customer survey asking veterans to rate the service they received, the claims representatives who helped them, and their overall satisfaction with the department's service delivery. Veterans can complete the form in person at the office where they received assistance or complete an online survey on the department's website.

Survey Forms

We reviewed the surveys, questions, and the process for reviewing the results of the completed surveys. The department uses three different survey forms for customer feedback. One is on the department's Internet site, one is used at the Nashville claims office, and another is used at the field offices. The questions on the forms are not standardized—each form is different.

The online survey has ten questions—five of the ten questions have three answer choices (e.g., “How would you rate our location” – convenient, somewhat convenient, or poor); one question (“What service did you need?”) has four answer choices; three questions have a yes or no choice (e.g., “Was your overall satisfaction of this location good?"); and one is an open-ended question (“How can we better serve you?”).

The survey used by the claims office has nine questions, and all but one are answered yes or no. The last question asks, “Overall, how would you rate the services you were provided?” and has four choices: excellent, fair, good, or needs improvement.

The field office survey has seven questions, all answered with a yes or no, and the next-to-last question asks, “Were you satisfied with your visit?”

Review of Field Offices Surveys

The field offices periodically mail completed surveys to one staff person in the Nashville administrative office who compiles the answers into a report. That report summarizes (by month and field office) the seven questions into four categories:

- Total – total number of surveys received,
- All good – number of surveys with answers all yes,
- PSA No – number of surveys with a no answer to “Have you heard any Public Service Announcements for the department?” and
- Excessive Time – Number of complaints about time spent at office.

The report also contains any comments that the compiler feels are negative or that she believes management should address. For instance, the report for fiscal year 2008 had ten negative comments reported including:

- No hourly parking,
- More timely response from Nashville, and
- Could have gotten same information over phone.

The same staff person provides copies of the surveys with the comments to field office management and the budget director for their action. Actions may include calling the veteran

and/or the field office, and addressing items at annual training sessions. Actions taken are noted on the survey.

Based on our review of the compiled report, 5 of the 12 field offices and the Nashville claims office are not submitting customer surveys. When asked about this, department staff responded that some of the field offices do not encourage clients to complete surveys or clients just do not take the time. For the seven offices with surveys, a total of 1,894 surveys were completed during fiscal year 2008, and 1,593 or 84% rated the service “good.”

Review of Online Surveys

A different staff person in the Nashville administrative office obtains and reviews the online surveys. From May to November 2008, 27 online surveys were completed. Staff does not prepare a report on the online responses, but we reviewed the surveys and compiled results to the last question, “Was your overall satisfaction of this location good?” which can be answered yes or no. Results are presented below.

Tennessee Department of Veterans’ Affairs Online Customer Surveys Results May to November 2008

	Number of Answers	Percentage
Yes	12	45
No	6	22
No Answer	9	33
Total	27	100

According to the staff person reviewing these online surveys, if comments are negative, a copy of the survey is provided to field office management and the budget director for their action. There were seven surveys with comments; four surveys had notations that the comments had been forwarded to management for action.

Performance Measures

In its 2007 Strategic Plan, the Tennessee Department of Veterans’ Affairs reported that in 2006, it had maintained a 100% satisfaction rating based on 2,361 surveys. The plan also included the following goal:

By FY 2011, maintain a 95 percent “satisfied” rating from the department’s customers.

We asked for the reports and data used to calculate the 2006 measurement. According to current management, the report was prepared by an administrative person (no longer employed by the department) who had used only the submitted surveys with no complaints or comments. It was at this time that management implemented the on-line survey.

The 2008 Strategic Plan submitted in October 2008 did not have the measurement for the customer survey ratings. Management stated that, based on guidance from the Department of Finance and Administration, they limited their 2008 measurements to two measures. In management's opinion, the most important two measures were the number of outreaches and the number of claims ready for rating by the U.S. Department of Veterans Affairs. Therefore, the customer survey results measurement was eliminated.

Based on our review of the procedures and the completed surveys, the department did not have a process in place that was sufficient to get information to compare all offices and calculate a performance measure or produce information to help management improve services. Although the current survey method does provide department management with some feedback, changes to the process are needed to provide more information to help the department improve service delivery and be more proactive. In addition, the department could gain information about its outreach efforts by surveying and asking for feedback from the organizations and veterans who participate in the outreach programs. To better assess customer satisfaction, the department should

- standardize the survey questions;
- obtain input from all offices;
- ask questions aimed at improving service delivery (e.g., wait times, type of service needed), and
- determine a better method for acquiring survey input (e.g., contacting a sample of veterans served by the department, obtaining input from veterans after they have left the field office).

RECOMMENDATIONS

LEGISLATIVE

This performance audit identified one area in which the General Assembly may wish to consider statutory changes to improve the efficiency and effectiveness of the Tennessee Department of Veterans' Affairs' operations.

1. Department management should work with the General Assembly to determine how best to meet the legislative intent of Section 58-3-106, given the redistricting changes after the 2000 Census and potential changes from the 2010 Census. If the General Assembly is satisfied with the department's action to assign each of the state's 95 counties to one of the 12 field offices (rather than ensuring that a field office is located in each congressional district), the General Assembly may wish to consider amending Section 58-3-106 to remove the requirement regarding congressional districts. (Instead the General Assembly might consider a more general requirement, for example that the department locate and staff its field offices so that the veterans in each area of the state have timely access to needed services.) If the General Assembly requires that a field office be added to the 4th congressional district, department management should work with the General Assembly to determine the most cost-effective way to add an office in that district, without negatively affecting services in the other districts.

ADMINISTRATIVE

The Tennessee Department of Veterans' Affairs should address the following areas to improve the efficiency and effectiveness of its operations.

1. The department should obtain feedback from employees by using formal exit interviews. The department should design and implement written policies and procedures for conducting exit interviews. The department should develop a checklist of all pertinent information to be discussed with the exiting employee including obtaining the reason for separation and any other related information. The exit interview document should be signed by the employee and the employee's supervisor, and maintained in the department's personnel division.
2. Department management should monitor and assess the effect of turnover on service delivery to veterans, particularly in the benefits/claims-related positions. Management should monitor the department's timeliness in processing claims for submission to the U.S. Department of Veterans Affairs and its success in meeting the due dates for submitting written appeals. Management should periodically review the results of information from exit interviews and the analysis of the impact of turnover on service delivery to develop a strategy (as needed) to decrease turnover and

- improve service delivery, for example, by reallocating positions or obtaining approval to reclassify positions.
3. The department needs to strategically plan how best to use its resources and funding to ensure that field offices throughout the state are able to provide needed services to veterans as efficiently and effectively as possible. Management should implement a system to balance field office workloads to ensure effective service to veterans, using veteran population and totals of veterans served as well as the number of staff available at a field office location.
 4. Department management should work with the General Assembly to determine how best to meet the legislative intent of Section 58-3-106, given the redistricting changes after the 2000 Census and potential changes from the 2010 Census. If the General Assembly is satisfied with the department's action to assign each of the state's 95 counties to one of the 12 field offices (rather than ensuring that a field office is located in each congressional district), the General Assembly may wish to consider amending Section 58-3-106 to remove the requirement regarding congressional districts. (Instead the General Assembly might consider a more general requirement, for example that the department locate and staff its field offices so that the veterans in each area of the state have timely access to needed services.) If the General Assembly requires that a field office be added to the 4th congressional district, department management should work with the General Assembly to determine the most cost-effective way to add an office in that district, without negatively affecting services in the other districts.
 5. Department management should design and implement effective policies and procedures as soon as practicable to ensure that all claims staff are adequately trained to use the Veterans Information Management System (VIMS). The policies and procedures should direct staff to enter all claims information on VIMS in a timely manner.
 6. Upper management should review the effectiveness of monthly activity reports and determine the most accurate and useful way to track monthly activities. When appropriate tracking reports are developed, all offices should be directed to track activities in a consistent manner. Supervisors should ensure that staff are properly reporting all information needed.
 7. Management should review department methods for assessing performance and determine how best to measure service delivery effectiveness and staff workloads. Management should also identify weaknesses in existing data. Management should then work with department Information Systems staff and the VIMS contractor to determine how best to resolve these issues.
 8. Once the VIMS and data issues have been resolved, department management should measure office and staff workloads and service delivery effectiveness, and use that information to make decisions regarding additional training needed, staff allocations, and any other changes needed to improve services to veterans.

Appendix 1

Tennessee Department of Veterans' Affairs

Title VI Information

All programs or activities receiving federal financial assistance are prohibited by Title VI of the Civil Rights Act of 1964 from discriminating against participants or clients on the basis of race, color, or national origin. In response to a request from members of the Government Operations Committee, we compiled information concerning federal financial assistance received by the Tennessee Department of Veterans' Affairs and the department's efforts to comply with Title VI requirements. The results of the information gathered are summarized below.

The department submitted its Title VI Implementation Plan report for 2008 to the Division of State Audit on October 22, 2008. Federal matching funds have been approved for several small projects at the cemeteries. (According to department management, these projects are on hold as of March 30, 2009.) The department received \$392,700 in federal reimbursement for burials. The Claims Division and Field Division receive federal office facilities at no charge (a monetary value has not been established). As an accredited service organization under CFR 14.639, the department receives office space at no cost when housed in federal VA facilities. Offices housed in federal facilities include the Nashville claims and field office, the Mountain Home field office, the Memphis field office, and the Murfreesboro field office.

The Department of Veterans' Affairs' Title VI coordinator is the assistant commissioner. The Title VI duties include outreach, plan development, training, implementation, complaint resolution, and monitoring data. The *Title VI Employee Handbook*, which includes the Title VI Implementation Plan, has been reviewed and approved by the commissioner. Plan documents, data collection forms, monitoring reports, and other related materials are stored in the Administrative Services Office of the Department of Veterans' Affairs.

The Annual Title VI Supervisor Training was conducted during quarterly training to conserve state travel funds. This training took place in May and June 2008. The department reports that it did not receive any complaints or potential complaints alleging violation of Title VI.

The tables on page 35 detail (1) the breakdown by ethnicity of clients served at the 12 field offices located throughout the state and at the three state veterans' cemeteries; and (2) the breakdown of department staff by title, gender, and ethnicity.

**Breakdown of Clients/ Program Participants by Ethnicity
Fiscal Year 2008**

District	Ethnic Group				
	African American	American Indian	Hispanic	Other	White
Chattanooga	882	0	10	14	1,546
Cookeville	11	1	1	2	354
Dickson	63	1	2	2	469
Dyersburg	639	67	7	16	1,817
Ft. Campbell	131	4	59	19	356
Jackson	528	37	8	15	585
Knoxville	553	2	13	28	3,482
Memphis	3,718	1	13	20	1,600
Morristown	166	0	7	4	1,420
Mountain Home	289	29	7	29	2,422
Murfreesboro	114	4	5	8	1,042
Nashville	769	8	29	19	1,662
Knoxville Cemetery	47	1	0	0	238
Memphis Cemetery	482	0	0	3	220
Nashville Cemetery	136	0	0	0	251
Totals	8,528	155	161	179	17,464

**Breakdown of Employees by Gender and Ethnicity
As of January 31, 2009**

Title	Gender		Ethnicity				
	Male	Female	African American	American Indian	Hispanic	Other	White
Administrative Assistant	1	5	1	0	0	0	5
Admin. Services Assistant	4	3	2	0	0	1	4
Assistant Commissioner	2	0	1	0	0	0	1
Commissioner	1	0	1	0	0	0	0
Equipment Operator	5	0	1	0	0	0	4
Equipment Operator Supervisor	3	0	1	0	0	0	2
Executive Secretary	0	2	1	0	0	0	1
Grounds Worker	17	1	7	0	0	0	11
Secretary	0	7	2	0	0	0	5
Veterans' Benefits Rep.	19	5	10	0	0	0	14
Veterans' Claims Specialist	4	0	1	0	0	0	3
Totals	56	23	28	0	0	1	50
Percentages	71%	29%	36%	0%	0%	1%	63%

Appendix 2
Monetary Awards by County
Fiscal Year 2008

County	Burial Benefits	Compensation	DIC*	Education/ Voc Rehab	Pension	Other	Total Number of Awards	Total Monetary Awards
Anderson	\$2,000	\$2,137,710	\$167,474	\$44,170	\$921,163		463	\$3,272,517
Bedford		1,322,958	115,188	25,500	1,006,987		324	2,470,633
Benton		1,105,396	62,705	25,830	503,722		242	1,697,653
Bledsoe		467,719	26,808		279,268		103	773,795
Blount	1,496	6,155,017	618,261	136,272	4,863,951	\$300	1,431	11,775,297
Bradley	555	4,182,423	233,035	130,577	2,015,631		860	6,562,221
Campbell	600	4,846,185	468,631	98,160	1,774,169	300	889	7,188,045
Cannon		469,245	12,634	9,852	296,022		125	787,753
Carroll		812,261	113,264	41,563	909,537		262	1,876,625
Carter	300	4,909,590	277,481	114,181	1,868,875	590	937	7,171,017
Cheatham		866,470	41,220		180,132		139	1,087,822
Chester		364,725	36,106	6,024	373,201		110	780,056
Claiborne		2,366,787	114,584	12,408	1,258,510	1,199	397	3,753,488
Clay		242,273	21,948		213,903		81	478,124
Cocke		3,195,385	145,015	54,216	1,653,578		620	5,048,194
Coffee	750	2,329,943	111,083	68,954	676,726	590	468	3,188,046
Crockett		796,871	43,840	11,556	538,147		209	1,390,414
Cumberland	2,225	1,697,340	144,576	25,740	1,043,839		423	2,913,720
Davidson	2,795	12,744,670	493,911	615,078	5,850,204		2,707	19,706,658
Decatur		657,165	17,484		647,539		186	1,322,188
DeKalb		580,210	34,836		367,278		136	982,324
Dickson		2,204,242	252,096	47,621	1,123,305		526	3,627,264
Dyer	300	2,100,521	129,091	19,242	865,725	810	399	3,115,689
Fayette		482,017	38,040		233,045		119	753,102
Fentress		948,767	113,189	32,846	950,550		342	2,045,352
Franklin	300	2,151,583	73,212	39,341	716,579	300	375	2,981,315
Gibson	1,500	2,109,226	275,467	17,220	2,342,821		659	4,746,234
Giles	300	1,158,132	51,816	17,664	802,297	300	314	2,030,509
Grainger		979,206	43,234	6,924	891,894		311	1,921,258
Greene		3,652,110	255,438	50,838	2,665,218		1,017	6,623,604
Grundy		670,666	33,456	7,560	398,684		147	1,110,366
Hamblen	2,000	4,044,924	396,323	73,573	1,924,863		862	6,441,683
Hamilton	2,000	13,964,763	1,106,575	404,789	7,583,193	1,564	2,903	23,062,884
Hancock		453,492		5,171	347,207		113	805,870
Hardeman		909,730	22,596		545,834		187	1,478,160

County	Burial Benefits	Compensation	DIC*	Education/ Voc Rehab	Pension	Other	Total Number of Awards	Total Monetary Awards
Hardin		1,222,859	64,008	47,160	1,153,739		382	2,487,766
Hawkins		3,379,215	238,051	12,408	1,637,769		631	5,267,443
Haywood	52,000	459,079	135,652		417,472		147	1,064,203
Henderson		998,643	50,106	9,924	1,088,357		330	2,147,030
Henry		1,622,861	116,938	5,580	998,928		325	2,744,307
Hickman		592,862	73,554	19,008	406,676		161	1,092,100
Houston		784,833	37,188	11,794	197,221		155	1,031,036
Humphreys		821,533	38,320	50,805	342,146		162	1,252,804
Jackson		333,450	7,154		518,320		143	858,924
Jefferson		1,968,020	137,816	36,856	1,126,989		454	3,269,681
Johnson	300	1,359,946	61,104		1,113,392	600	368	2,535,342
Knox	7,695	15,786,213	1,487,058	548,377	10,739,902	300	3,736	28,569,545
Lake		242,305	31,488		170,508		79	444,301
Lauderdale		820,177	70,487		744,347		282	1,635,011
Lawrence	1,725	1,428,322	147,516	24,444	1,291,508		468	2,893,515
Lewis		401,647	10,536		355,761		121	767,944
Lincoln	300	1,064,560	32,228	17,720	615,402	300	248	1,730,510
Loudon		1,739,894	145,560	90,046	1,663,944		446	3,639,444
Macon	482	475,400		12,408	759,974		179	1,248,264
Madison		4,103,861	383,078	157,822	3,083,114		1,030	7,727,875
Marion		1,217,070	45,180	30,156	593,166	578	227	1,886,150
Marshall		665,869	49,392	54,516	373,209		180	1,142,986
Maury		2,587,084	242,970	70,435	1,419,637		581	4,320,126
McMinn	3,498	4,089,156	348,929	81,858	2,491,476	300	995	7,015,217
McNairy	255	1,326,217	52,712	7,056	904,563		367	2,290,803
Meigs	498	591,271	37,364		369,656	198	120	998,987
Monroe		1,710,189	104,835	40,030	1,017,724		377	2,872,778
Montgomery	2,000	34,588,850	1,771,044	2,121,294	2,550,955		5,914	41,034,143
Moore		163,188	12,072		39,542		22	214,802
Morgan		896,411	69,270	1,164	349,269		188	1,316,114
Obion	300	1,457,046	159,599	22,908	1,154,867	300	416	2,795,020
Overton		887,742	142,371	12,408	1,630,445		436	2,672,966
Perry		362,099		7,056	186,606		82	555,761
Pickett		206,492	26,088		251,757		73	484,337
Polk		792,079	29,148	25,536	701,394		213	1,548,157
Putnam	750	3,600,112	360,575	71,232	2,349,018		866	6,381,687
Rhea	198	2,082,493	279,460	22,894	2,037,081		624	4,422,126
Roane		1,893,532	137,668	28,299	1,492,954		462	3,552,453

County	Burial Benefits	Compensation	DIC*	Education/ Voc Rehab	Pension	Other	Total Number of Awards	Total Monetary Awards
Robertson		1,616,767	66,362	37,482	718,972		294	2,439,583
Rutherford	7,020	8,217,481	559,526	450,558	3,038,995	1,593	1,648	12,275,173
Scott	300	1,820,140	111,391	37,701	778,737	300	342	2,748,569
Sequatchie		731,362	27,876	23,492	183,277		107	966,007
Sevier		2,765,988	235,188	38,064	1,642,800		616	4,682,040
Shelby	2,300	22,196,654	1,167,424	698,939	9,670,773	1,200	4,603	33,737,290
Smith		808,307	36,662	14,842	716,176		239	1,575,987
Stewart		2,351,099	186,199	29,376	344,480		394	2,911,154
Sullivan	1,400	8,395,714	553,106	283,622	5,492,745	300	1,767	14,726,887
Sumner		3,958,096	364,259	121,552	1,894,543		850	6,338,450
Tipton		1,851,249	129,302	118,229	450,909		379	2,549,689
Trousdale		482,534	25,296		204,817		79	712,647
Unicoi		1,334,509	94,152	9,924	634,587		268	2,073,172
Union		534,264	57,830	12,408	362,115		132	966,617
Van Buren		187,352			151,397		44	338,749
Warren		1,463,194	82,897	35,508	1,120,252		373	2,701,851
Washington	575	9,325,143	394,455	220,767	4,423,381		1,764	14,364,321
Wayne		630,641	13,320	12,900	414,356		156	1,071,217
Weakley		883,630	50,621	30,843	738,960		303	1,704,054
White	300	1,399,579	75,833	15,380	1,296,307	300	435	2,787,699
Williamson		1,797,735	133,224	44,944	863,255		379	2,839,158
Wilson	450	3,233,188	127,091	6,376	1,045,222		556	4,412,327
Other	4,200	8,360,450	364,399	233,670	6,484,268		2,335	15,446,987
Grand Total	\$103,667	\$271,147,378	\$18,083,549	\$8,260,641	\$139,643,709	\$12,222	59,439	\$437,251,166

*Dependency and Indemnity Compensation (Monthly benefits paid to eligible survivors).