July 13, 2026 **LR-01-70-26**

THE UNITED STATES VIRGIN ISLANDS

OFFICE OF THE VIRGIN ISLANDS INSPECTOR GENERAL

SURPRISE CASH COUNT AT ELDRA SCHULTERBRANDT RESIDENTIAL FACILITY

ILLEGAL OR WASTEFUL ACTIVITIES SHOULD BE REPORTED TO THE OFFICE OF THE VIRGIN ISLANDS INSPECTOR GENERAL BY:

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DELIA M. THOMAS
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July 13, 2026

Justa E. Encarnacion
Health Commissioner and Chief Public Health Officer
U.S. Virgin Islands Department of Health
1303 Hospital Ground, Suite 10
Charlotte Amalie
St. Thomas, VI 00802-6722

Dear Commissioner Encarnacion:

This letter audit report contains the results of the Office of the Virgin Islands Inspector General's surprise cash count on July 28, 2025, at the Eldra Schulterbrandt Residential Facility (Residential Facility), along with a limited examination of residents' bank accounts.

The objectives of the surprise cash count were to determine whether the Department of Health (Health) adequately accounted for and managed cash and other cash equivalents received on behalf of residents and whether residents' bank accounts were adequately managed from 2022 to 2025.

To accomplish the objectives, we counted the residents' funds on July 28, 2025, at the Residential Facility and reviewed how those funds were recorded and managed. We also examined the bank account records for three residents whose accounts are not under a court's purview and are managed solely by Health. In addition, we reviewed Health's policies and procedures regarding residents' funds and its billing process for residents' services. We interviewed Health officials to understand the operations of the Residential Facility.

As a result, we found inadequate controls and documentation for $2,652 in residents' cash and cash equivalents, including $767 owed to five former residents. We also identified at least $17,005 in unexplained withdrawals from two residents' bank accounts, with no documented justification or reimbursement, raising concerns about potential misuse and/or fraudulent activity.

We conducted this performance audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. 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 provided a reasonable basis for our findings and conclusions based on our audit objective.

Weaknesses in internal controls are discussed in the Results section of the Letter Report.

We made several recommendations to address the causes of the findings included in this report.

Health submitted a response to the recommendations on June 29, 2026, and it is included as Appendix I, beginning on page 11. The recommendations were adequately addressed. Six of the eight recommendations were considered resolved and implemented. The remaining two recommendations remained unresolved pending implementation.

If you require additional information, please call me at (340) 774-3388.

Sincerely,

Delia M. Thomas, CFE
Virgin Islands Inspector General

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INTRODUCTION

BACKGROUND

The Eldra Schulterbrandt Residential Facility (Residential Facility) provides mental health services for adult clients with acute mental illness who require intermediate, long-term care, or transitional services. The Virgin Islands Department of Health (Health) Division of Behavioral Health Services manages the Residential Facility. The Division bills residents for services provided by the Residential Facility. Services provided include, but are not limited to:

- Room and board
- Medication management
- Medical and psychiatric evaluations and supervision
- Discharge planning and home visits for discharged clients
- Other services such as banking, court appearances, and security

The Residential Facility has a capacity of up to 32 residents. As of July 28, 2025, the facility had 22 residents, of whom 11 were court-mandated to reside there, and 11 were voluntarily admitted. Health officials attend court hearings for the court-mandated residents and provide reports to the court on their behalf.

In addition, the Residential Facility serves as a representative payee for some residents who receive Social Security checks and are deemed unable to manage their benefits. Residents' Social Security checks are directly deposited into their bank accounts, and Health officials manage those accounts.

OBJECTIVE, SCOPE, AND METHODOLOGY

The objectives of the surprise cash count were to determine whether the Department of Health (Health) adequately accounted for and managed cash and other cash equivalents received on behalf of residents and whether residents' bank accounts were adequately managed from 2022 to 2025.

The scope of our cash count covered Calendar Years 2022 through 2025.

To accomplish the objectives, we counted the residents' funds on July 28, 2025, at the Residential Facility and reviewed how those funds were recorded and managed. We also examined the bank account records for three residents whose accounts are not under a court's purview and are managed solely by Health. In addition, we reviewed Health's policies and procedures regarding residents' funds and its billing process for residents' services. We interviewed Health officials to understand the operations of the Residential Facility.

We conducted this performance audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. 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.

PRIOR AUDIT COVERAGE

There were no prior cash count audit reports for the Residential Facility completed within the past five years.

WHY WE PERFORMED THE AUDIT

We performed the surprise cash count audit at the Residential Facility to assess the handling, safeguarding, and accountability of residents' cash and cash equivalents.

RESULTS

A surprise cash count on July 28, 2025, revealed significant weaknesses in the Residential Facility's internal controls over cash and reporting requirements. Specifically, Health officials failed to properly account for or manage $2,652 in residents' cash and cash equivalents found at the facility. Of that amount, $767 in total was owed to five former residents. In addition, we found $17,005 in questionable withdrawals from two residents' bank accounts managed by Health.

We attribute these conditions to the Health officials' lack of oversight and written internal controls. There were no reporting requirements, or reports to Health's upper-level management regarding the accounting for residents' funds used and managed by the facility.

As a result, residents' funds received and spent were not properly accounted for. One year passed before Health officials and their residents regained access to cash and bank accounts. Additionally, there was an increased risk of fraud in residents' bank accounts managed by Health.

Criteria

Prior to July 28, 2025, Health had not established policies for managing residents' funds. Existing policies applied only to billing residents for services. Health's Billing Policy and Procedure, effective September 1, 2019, required that all individuals accepted for admission to the Residential Facility be billed 80% of their monthly income for services provided by the facility. The remaining 20% of the resident's monthly income is to remain in the resident's account for medication co-payments and personal items purchases.

Furthermore, the billing policy required proof of a bank withdrawal in the form of a receipt or a stamped withdrawal slip, signed and dated by the person making the withdrawal. For involuntary residents, copies of their income and expenditure records and receipts must be included in their court report.

On July 30, 2025, Health retroactively approved three additional policies and procedures to address the accounting and management of residents' funds. The Representative Payee Management Policy became effective on July 25, 2025. The policies on the Monthly Reconciliation of Resident Fund and the Management of Residents' Social Security Benefits Upon Death or Discharge took effect on July 28, 2025.

WHAT WE FOUND

Inadequate Controls and Documentation of Residents' Cash

On July 28, 2025, we conducted a surprise cash count and found $2,652 in cash and cash equivalents belonging to residents of the Residential Facility. Specifically, we found $2,371 in cash, $275 in money orders, and a $6 check. Of the $2,652 in cash, $2,155 was kept in a secure area with limited staff access. However, $497 was kept in a locked drawer accessible to multiple employees who were not responsible for residents' funds. Additionally, the $2,652 in cash and cash equivalents was kept in 29 envelopes labeled with residents' names. Three of those residents had more than one cash envelope.

Poor Recording of Residents' Funds

During 2024 and 2025, Health had at least 27 residents living at the facility. Of the 27 residents, 4 had passed away and 1 had been discharged. Twenty-two residents were living at the facility at the time of our surprise cash count. Of the 22 residents, 16 had cash on site and 6 did not.

The schedule below summarizes the 27 residents whose funds were managed by the facility, their statuses, and the total amounts of cash and cash equivalents found:

Number of Residents	***Resident Status***	***Cash Amount On site***
16	Current	$1,885
6	Current	$0
4	Deceased	$759
1	Discharged	$8
27		**$2,652**

A total of $1,885 in cash and cash equivalents was held in 24 envelopes for 16 residents. Five envelopes containing $767 in cash and cash equivalents belonged to five former residents. We found that the then-Assistant Director, responsible for managing residents' funds, failed to maintain adequate receipt-and-expenditure records for each resident's funds. Specifically, it was not always known where the funds came from, how they were spent, the remaining balance, or the dates of the transactions. For example, the then-Assistant Director and employees did not document the source of the cash in 24 of the 29 envelopes found. Also, only 9 of 29 envelopes contained a few receipts, and those receipts did not reconcile with the cash balances in the envelopes. In one case, a resident's envelope indicated $168; however, $174 was found. In addition, the dates on which cash was received and expenditures were made were not documented. We found no evidence that the residents' cash was reconciled as early as 2023 and before the then-Assistant Director retired in 2024. Instead, Health officials made an inventory of cash on hand, one month after the then-Assistant Director's departure.

We found it impossible to reconcile or confirm the accuracy of the funds in the envelopes due to insufficient information. In response to our inquiry about the sources of the funds, Health officials believed the cash could have come from family members, COVID-19 stimulus checks, or

residents' Social Security checks. Regarding how the funds were used, an official stated that the cash was spent on daily or personal items for residents.

$767 in Cash owed to Former Residents

We found five envelopes, secured in a safe, containing a total of $767 belonging to five former residents. Of this amount, $759 in cash belonged to four individuals who died between 2024 and 2025, and $8 to a resident discharged in 2024.

Prior to our surprise cash count, Health had not established policies and procedures for handling funds belonging to former residents that remained at the facility. On July 30, 2025, Health established new policies that included procedures for managing residents' funds upon death or discharge. However, as of February 2026, Health officials had not addressed the $767 owed to the estates of four deceased former residents and one discharged resident.

Lack of Management's Oversight

Health Management failed to provide adequate oversight of residents' financial affairs at the Residential Facility. Specifically, in the absence of written policies, no financial reports were required to document how residents' funds were used and managed. We found $17,005 in questionable bank withdrawals. Also, Health officials took one year to access residents' bank account funds.

No Financial Reporting to Management

Health's upper-level management did not require the then-Assistant Director to provide reports on residents' financial records, including cash on hand, bank reconciliations, or court-ordered financial reports. Two senior-level directors stated that they did not receive financial reports from the then-Assistant Director and were unsure if reports were required. Financial reports were prepared for residents who were court-ordered to reside at the facility and were provided to the courts. As a result, while the courts oversaw some residents' financial affairs, other residents' accounts were not subject to oversight. Therefore, we found an increased risk of fraud involving bank accounts not under the court's purview and managed by Health officials.

Delayed Access to Residents' Funds

For one year, Health officials did not have access to residents' bank accounts. Specifically, we found that Health officials did not arrange for the transfer of signatory authority over bank accounts or for the transfer of residents' cash held in a safe at the facility before the then-Assistant Director's retirement in 2024. In 2025, Health hired an employee to replace the former Assistant Director. The first attempt to change signatures on the bank accounts was on May 13, 2025, and a letter was submitted to the bank. However, signatures were not changed until January 2026.

A Health official stated that the process for gaining access to residents' bank accounts can take up to a year. However, we discovered that Health officials had delayed providing the necessary documents to the bank, preventing newly appointed officials and the department from accessing residents' accounts. In the interim, without access to residents' bank accounts, the department could not collect the 80% service fee from its residents, and residents could not access their funds to purchase needed items.

Consequently, Health provided for residents' needs. In some instances, employees used their personal funds to cover out-of-pocket expenses, such as snacks. Some employees stated that they were not reimbursed for expenses paid on behalf of the residents. One employee stated that if the expense was below a certain amount, they did not seek reimbursement. Two other employees considered the expense a donation to the residents.

One official stated that everyone, including management, was to blame and acknowledged that the signatory on the residents' bank accounts should have been transferred before the then-Assistant Director departed.

$17,005 in Questionable Bank Withdrawals

We found $17,005 in questionable withdrawals from two residents' bank accounts managed by Health officials. Specifically, we noted that $15,433 and $1,572 were withdrawn from those accounts, respectively.

Initially, residents' bank accounts were not the focus of our surprise cash count. However, we were informed that one resident's bank account was used to pay $6,000 in expenses for another resident's medical procedure. To verify this information, we reviewed a limited number of residents' bank statements and found that Health officials managed the bank accounts of at least 6 of the 22 current residents. Three of the six residents' bank accounts were managed under the court's purview, and three by Health officials. Because the three accounts managed solely by Health were not subject to judicial review, we determined that those accounts posed an elevated risk of fraud. Therefore, we examined the activities of those three bank accounts.

For one resident, it was reported that their bank account was used to pay for another resident's medical procedure. A review of the account showed five suspicious withdrawals, including one of $6,000. Specifically, in 2023, $1,660 was withdrawn on November 6th and $2,125 on November 7th. In addition, in 2024, $6,000 was withdrawn on January 18th and $5,648 on February 8th, for a total of $15,433. We found that none of the withdrawals were used to meet the facility's 80% of monthly income requirement for services (room and board).

We obtained a copy of a Health's incident report questioning the use of one resident's bank account to fund another resident's medical procedure. The report noted that the then-Assistant Director responded that the Directors had approved the transaction. However, we were not provided with documented evidence of the approval. It was also noted that one Director indicated that the Department of Finance reimbursed the funds. However, we did not find that the resident's bank account was reimbursed. Moreover, in relation to a second resident, their bank records showed a suspicious $1,572 withdrawal on January 16, 2024. We were not provided with supporting documentation for the withdrawal. We did not find any suspicious activity in the third resident's bank account.

As the authorized agent for residents' funds, Health is charged with ensuring that residents' funds are spent in accordance with their designated interests. Health officials' use of one resident's bank account to pay for another resident's medical procedures, and their failure to account for residents' funds, raise concerns about their fiduciary obligations, unauthorized use, including possible

embezzlement, and the potential financial exploitation of an elderly resident. We will refer the transactions to the Department of Justice for further investigation into their legality.

WHAT WE RECOMMEND

We recommend that Health officials implement controls to:

1. Ensure its fiduciary responsibility is upheld by properly accounting for residents' funds.

2. Ensure adequate supervisory controls for individuals granted signatory authority over residents' funds.

3. Ensure the timely reconciliation of residents' bank accounts.

4. Ensure that management receives financial reports on residents' financial status.

5. Ensure that all cash and cash-equivalent funds at the facility are secured and that only authorized staff have access.

6. Ensure residents have timely access to their funds.

Also, we recommend that Health officials:

7. Obtain legal advice and implement a plan to distribute the funds of deceased former residents.

8. Consult with the Department of Finance and the Office of Management and Budget to ensure that reimbursement for any unauthorized withdrawals from the resident's bank accounts complies with approved government accounting standards.

V.I. Inspector General's Comments

1. We recommend that Health officials implement controls to ensure its fiduciary responsibility is upheld by properly accounting for residents' funds.

   Comment: We consider this recommendation resolved and implemented. Health's Monthly Reconciliation of Resident Funds and Representative Payee Management policies, effective in July 2025, establish internal controls for managing, safeguarding, and accounting for resident funds.

2. We recommend that Health officials implement controls to ensure adequate supervisory controls for individuals granted signatory authority over residents' funds.

   Comment: We consider this recommendation resolved and implemented. Health's Monthly Reconciliation of Resident Funds and Representative Payee Management policies establish controls including compliance reviews, approvals, staff training, and monitoring to supervise individuals with signatory authority over residents' funds.

3. We recommend that Health officials implement controls to ensure the timely reconciliation of residents' bank accounts.

   Comment: We consider this recommendation resolved and implemented. The Monthly Reconciliation of Resident Funds policy provides procedures for reconciliation and compliance audit, and to resolve discrepancies within an established timeframe. Also, Health provided a copy of form "ESF-Individual Resident Bank Reconciliation Report."

4. We recommend that Health officials implement controls to ensure that management receives financial reports on residents' financial status.

   Comment: We consider this recommendation resolved and implemented. The Monthly Reconciliation of Resident Funds policy establishes that reconciliation reports will be prepared by the Assistant Director, Director or Deputy Commissioner of Behavioral Health, and reviewed and signed by the Financial Officer or designee for approval. Also, Health indicated that they have strengthened management oversight through required reconciliation reports, review and approval processes, and periodic reporting to Behavioral Health leadership and financial management. Health indicated that these measures would ensure that upper-level management receives routine financial information regarding resident accounts and fund management activities. Furthermore, Health provided a copy of form "ESF-Monthly Financial Status Report to Behavioral Health Leadership."

5. We recommend that Health officials implement controls to ensure that all cash and cash-equivalent funds at the facility are secured and that only authorized staff have access.

   Comment: We consider this recommendation resolved and implemented. Health indicated that they implemented enhanced cash security procedures requiring documented receipt of funds, secure storage of records, restricted access to resident financial information, prompt

deposit of funds, and reconciliation of all balances. Only authorized personnel, including the Director of Behavioral Health and two financial services staff, are permitted to manage resident funds. The implemented controls are further reinforced by the Monthly Reconciliation of Resident Funds policy.

6. We recommend that Health officials implement controls to ensure residents have timely access to their funds.

   Comment: We consider this recommendation resolved and implemented. Health established procedures to ensure timely deposits and proper management of resident funds. In addition, Health took corrective actions in January 2026 by implementing procedures for the transition of signatory authority to eliminate delays in resident access to funds.

7. We recommend that Health officials obtain legal advice and implement a plan to distribute the funds of deceased former residents.

   Comment: We consider this recommendation unresolved. Health developed procedures to manage Social Security benefits for residents for whom the Residential Facility serves as Representative Payee in the event of a resident's death or discharge. Also, Health provided a copy of form "ESF-Resident Individual Financial Ledger." However, Health will conduct research on how to dispose funds remaining in Health's custody for deceased residents. Health plans to resolve the matter by July 24, 2026.

8. We recommend that Health officials consult with the Department of Finance and the Office of Management and Budget to ensure that reimbursement for any unauthorized withdrawals from the resident's bank accounts complies with approved government accounting standards.

   Comment: We consider this recommendation unresolved. Health plans to coordinate with their Financial Services Division, Department of Finance, and Office of Management and Budget regarding reimbursement and any additional corrective financial action. The expected completion date is July 24, 2026.

APPENDIX I

DEPARTMENT OF HEALTH'S RESPONSE

GOVERNMENT OF
THE VIRGIN ISLANDS OF THE UNITED STATES

VIRGIN ISLANDS DEPARTMENT OF HEALTH
OFFICE OF THE COMMISSIONER

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Office of the Inspector General
Corrective Action Plan

Virgin Islands Department of Health
Division of Behavioral Health Services
Facility: Eldra Schulterbrandt Residential Facility
Audit: Surprise Cash Count Report (LR-01-70-26)

The Virgin Islands Department of Health, Division of Behavioral Health Services, acknowledges the findings identified in the Office of Inspector General's Surprise Cash Count Report regarding financial management practices at the Eldra Schulterbrandt Residential Facility. Following receipt of the findings, the Department initiated a comprehensive corrective action process to strengthen fiduciary oversight, improve internal controls, establish formal written procedures, and enhance accountability related to resident funds.

The Department developed and implemented three formal policies governing resident fund management, representative payee responsibilities, and the management of Social Security benefits upon resident discharge or death. These policies establish standardized procedures for receipt, disbursement, reconciliation, documentation, auditing, and reporting of resident funds. Collectively, these policies create a structured framework that did not previously exist and directly address the deficiencies identified by the Inspector General.

To ensure fiduciary responsibility and proper accounting of resident funds, the Department now requires individual resident ledgers, supporting documentation for all deposits and expenditures, maintenance of receipts, monthly reconciliations of all resident accounts, and retention of financial records for audit purposes. Resident funds are maintained in dedicated fiduciary accounts and monitored through established reconciliation procedures.

To strengthen supervisory controls over individuals with signatory authority, the Department established oversight requirements that include monthly compliance reviews,

approval by designated financial officials, annual staff training on fiduciary responsibilities, and compliance monitoring by designated administrative and financial personnel.

To address deficiencies in bank account reconciliations, a mandatory monthly reconciliation process has been implemented requiring comparison of resident ledgers against bank statements, investigation of discrepancies within five business days, and documented corrective actions when variances are identified.

Management oversight has been significantly strengthened through required reconciliation reports, review and approval processes, and periodic reporting to Behavioral Health leadership and financial management. These measures ensure that upper-level management receives routine financial information regarding resident accounts and fund management activities.

The Department also implemented enhanced cash security procedures requiring documented receipt of funds, secure storage of records, restricted access to resident financial information, prompt deposit of funds, and reconciliation of all balances. Only authorized personnel are permitted to manage resident funds under the new procedures. The Director of Behavioral Health and (2) financial services staff.

To ensure residents maintain timely access to their funds, procedures now require prompt processing of deposits, routine account monitoring, maintenance of current representative payee information, and timely transition of authority when changes in staffing, discharge status, or representative payee assignments occur.

Finally, to address funds belonging to deceased or discharged residents, the Department established formal procedures requiring notification to the Social Security Administration, accounting of conserved funds, release of funds to legally authorized representatives or estates, documentation of transfers, and retention of final accounting records. Attorney Mackeish Taylor-Jones will conduct research on disposition of funds for deceased residents remaining in DOH custody.

The Department considers Recommendations 1 through 6 implemented through policy development, administrative controls, financial oversight procedures, and ongoing monitoring activities. Recommendations 7-8 are still pending with the expected completion date of July 24, 2026.

Justa "Tita" Encarnacion, RN, BSN, MBA/HCM

6/26/2026

Commissioner
Virgin Islands Department of Health

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Recommendation	Finding	Corrective Action	Evidence of Implementation	Responsible Official	Completion Date	Current Status
1	Inadequate accounting and fiduciary controls over resident funds.	Implemented Representative Payee Management Policy (ESRF-002) and Monthly Reconciliation Policy (ESRF-001), requiring resident ledgers, receipts, documentation, and fiduciary accounting.	Policies ESRF-001 & ESRF-002 approved; resident ledgers, receipts, reconciliation forms, audit documentation.	ESF Assistant Director Behavioral Health Director Financial Services	Implemented (July 2025)	Completed
2	Weak supervisory oversight over individuals with signatory authority.	Established supervisory review, approval requirements, quarterly compliance audits, segregation of duties, and annual fiduciary training.	Policies require supervisory approval, compliance monitoring, quarterly audits, and annual staff training.	ESF Assistant Director Behavioral Health Director Compliance Officer	Implemented (July 2025)	Completed
3	Resident bank accounts were not reconciled timely.	Implemented mandatory monthly reconciliation of all resident bank accounts with discrepancies resolved within five business days.	Monthly reconciliation reports, bank statements, signed approvals, discrepancy logs.	ESF Assistant Director Financial Services	Implemented (January 2026)	Completed

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4	Upper management did not receive routine financial reports.	Implemented monthly reconciliation reports, compliance reporting, and executive review by Behavioral Health leadership and Financial Services.	Management review reports, reconciliation summaries, compliance audit reports.	ESF Assistant Director Behavioral Health Director Deputy Commissioner Public Health	Implemented (May 2026)	Completed
5	Resident cash and cash equivalents were not adequately secured.	Established secure cash handling procedures, restricted access, receipt logs, secure storage, and documentation requirements.	Cash receipt logs, restricted access procedures, secure storage documentation.	ESF Assistant Director Authorized Financial Services Staff	Implemented (July 2025)	Completed
6	Residents experienced delays accessing personal funds.	Implemented procedures for timely deposits, representative payee management, and transition of signatory authority to maintain uninterrupted resident access.	Representative Payee procedures, banking transition documentation, account monitoring records.	ESF Assistant Director Financial Services	Implemented (January 2026)	Completed
7	No formal process existed for disposition of funds following resident death or discharge.	Implemented Management of Resident SSA Benefits Upon Death or Discharge Policy (ESRF-003) governing notification, accounting, and lawful distribution	Policy ESRF-003; SSA notification procedures; estate/discharge documentation;	ESF Assistant Director Financial Services Department of Health Chief Legal Counsel	PENDING	In Progress Expected completion July 24, 2026

APPENDIX I

		of conserved funds. Cash belonging to deceased residents have been deposited in Dept of Health Account to safeguard until appropriate transfer to the guardian or estate	legal consultation.			
8	Questionable withdrawals required fiscal review and reimbursement determination.	Will coordinate with Financial Services (DOH), Department of Finance, Office of Management and Budget regarding reimbursement and any additional corrective financial actions.	Interagency consultation, DOJ referral, Finance/OMB documentation once completed.	Financial Services (DOH) Department of Finance Office of Management and Budget	PENDING	In Progress Expected Completion July 24, 2026

Attachment A – ESRF-001 Monthly Reconciliation of Resident Funds Policy
Attachment B – ESRF-002 Representative Payee Management Policy
Attachment C – ESRF-003 Management of Resident SSA Benefits Upon Death or Discharge Policy
Attachment D – Monthly Reconciliation Reports Template
Attachment E – Resident Individual Ledger Template
Attachment F – Monthly Financial Status Report to Behavioral Health Leadership Template

APPENDIX II

ADDITIONAL INFORMATION NEEDED TO CLOSE RECOMMENDATIONS

Recommendation Number and Status	Additional Information Needed
1. Resolved	No further action needed.
2. Resolved.	No further action needed.
3. Resolved.	No further action needed.
4. Resolved.	No further action needed.
5. Resolved.	No further action needed.
6. Resolved.	No further action needed.
7. Unresolved, pending implementation.	Health needs to provide evidence on how the remaining funds in its custody for deceased former residents will be disposed of. Health plans to resolve this by July 24, 2026.
8. Unresolved, pending implementation.	Health needs to provide evidence of the actions taken after consulting the Department of Finance and Office of Management and Budget to reimburse any unauthorized withdrawals from residents' bank accounts. Health plans to resolve this by July 24, 2026.

APPENDIX III

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OFFICE OF THE VIRGIN ISLANDS INSPECTOR GENERAL
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