



**STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY**

**TENNESSEE STATE VETERANS' HOMES BOARD
FOLLOW-UP REPORT**

**Performance Audit Report
November 2014**



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November 25, 2014

The Honorable Ron Ramsey
Speaker of the Senate
The Honorable Beth Harwell
Speaker of the House of Representatives
The Honorable Mike Bell, Chair
Senate Committee on Government Operations
The Honorable Judd Matheny, Chair
House Committee on Government Operations
and
Members of the General Assembly
State Capitol
Nashville, Tennessee 37243
and
Mr. Ed Harries, Executive Director
Tennessee State Veterans' Homes Board
345 Compton Rd.
Murfreesboro, TN 37129

Ladies and Gentlemen:

Transmitted herewith is the follow-up performance audit of the Tennessee State Veterans' Homes Board. This audit was conducted pursuant to the requirements of the Tennessee Governmental Entity Review Law, Title 4, Chapter 29 *Tennessee Code Annotated*.

This report is intended to review the board's actions to address the recommendations made in the September 2012 performance audit report.

Sincerely,

Deborah V. Loveless, CPA
Director

State of Tennessee

A u d i t H i g h l i g h t s

Comptroller of the Treasury

Division of State Audit

Performance Audit
Tennessee State Veterans' Homes Board
Follow-up Report
November 2014

FOLLOW-UP REPORT OBJECTIVE AND CONCLUSIONS

The audit objective is to review actions taken to address the issues that were raised in the September 2012 performance audit of the Tennessee State Veterans' Homes Board. There were three findings in the previous audit and none have been fully addressed.

Follow-up Item 1 – Disaster Plans; Partially Resolved

Board staff and home administrators created a combined Comprehensive Emergency Management Plan for all facilities that significantly improved upon previous plans and included most of the recommendations from the Centers for Medicare and Medicaid Services' Emergency Preparedness Checklist. However, the plan still does not meet or inadequately meets several tasks on the checklist (page 3).

Follow-up Item 2 – Turnover; Partially Resolved With New Issue Detected

Board staff are now presenting turnover in a consistent format in various reports, but Executive Office personnel are performing human resource tasks that might be better handled by individual homes' human resource directors who more directly need and work with the information. The Executive Office has also been substituting a less than ideal turnover formula into the turnover reports for the one used by its human resource/payroll information system (page 7).

Follow-up Item 3 – Monitoring contractors for Title VI compliance; Partially Resolved With New Issue Detected

While board staff created a Title VI monitoring mechanism in the form of a self-survey, there is no evidence of the board's involvement or directions to staff in this endeavor. Additionally, the staff did not ensure that all contractors completed and returned the survey (page 9).

**Performance Audit
Tennessee State Veterans' Homes Board
Follow-up Report**

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Performance Audit Tennessee State Veterans' Homes Board Follow-up Report

INTRODUCTION

PURPOSE AND AUTHORITY FOR THE AUDIT

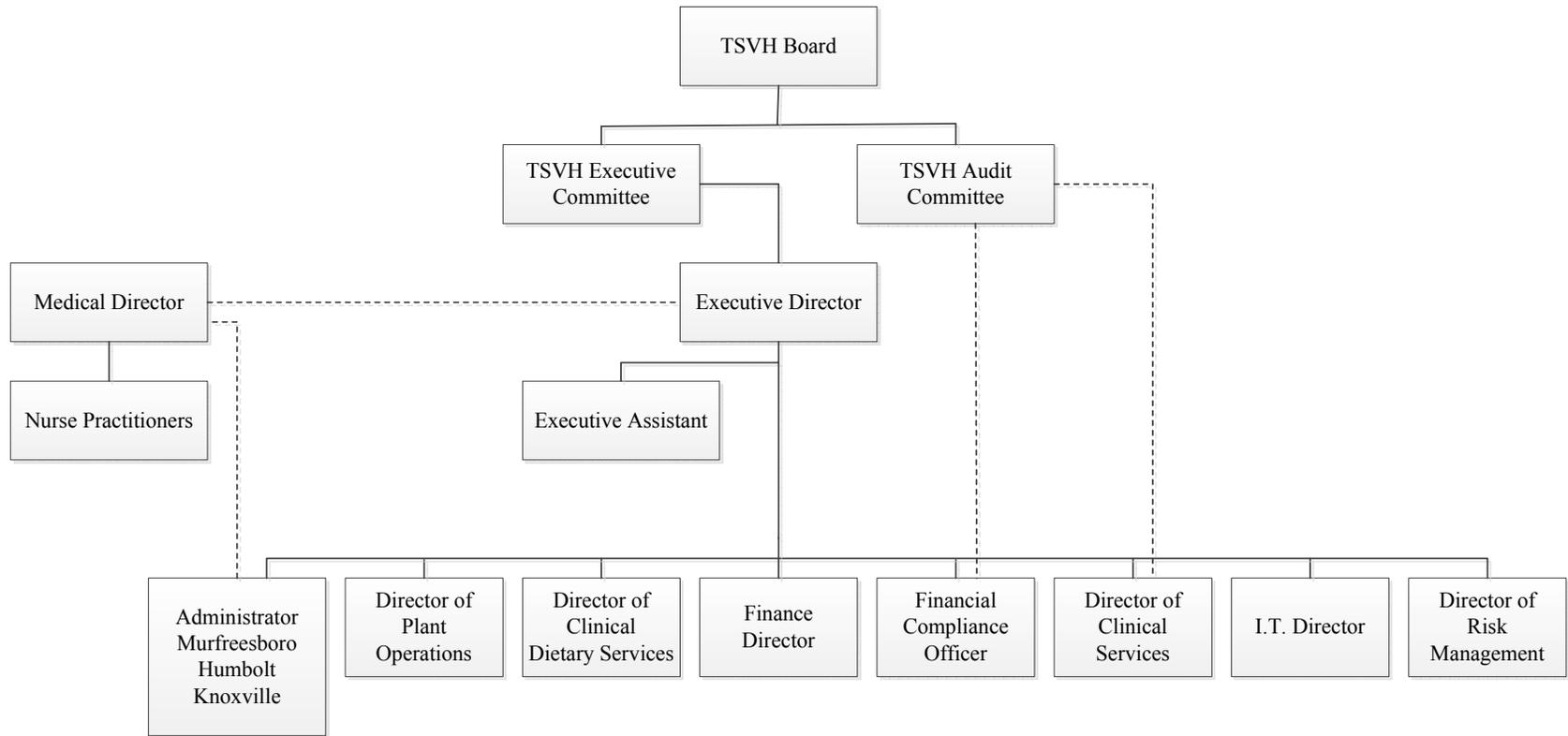
This follow-up performance audit of the Tennessee State Veterans' Homes Board was conducted pursuant to Public Chapter 288, Section 3, of the Public Acts of 2013, which requires the Comptroller of the Treasury's Division of State Audit to conduct a limited audit to review actions taken to address the issues raised in the findings of the September 2012 performance audit report of the Tennessee State Veterans' Homes Board. Under Section 4-29-236, *Tennessee Code Annotated*, the board is scheduled to terminate on June 30, 2015.

HISTORY AND STATUTORY RESPONSIBILITIES

The Tennessee State Veterans' Homes Board was created by Chapter 899 of the 1988 Public Acts, codified as Section 58-7-101 et seq., *Tennessee Code Annotated*. Prior to changes made during the 2008 legislative session, the board consisted of ten members: the commissioner of the Tennessee Department of Veterans' Affairs, who serves *ex officio* as a voting member, and nine individuals, three from each grand division of the state, appointed by the Governor from nationally chartered veterans' service organizations active in Tennessee. Each board member must be a citizen of the state and an honorably discharged veteran of the U.S. armed forces. In May 2008, the General Assembly amended statute (1) to include three additional board members (the commissioner of Finance and Administration, a nursing home administrator experienced in the financial operations of nursing homes, and a member with clinical experience in nursing homes); (2) to establish an executive committee composed of the commissioner of Finance and Administration, the chair of the Tennessee State Veterans' Homes Board, and a board member chosen by the board with nursing home administrator or clinical experience; (3) and to establish that the executive committee, rather than the board as a whole, is responsible for the oversight of the day-to-day management and operation of the state veterans' homes.

The purpose of the board is to provide support and care for veterans honorably discharged from the U.S. armed forces through established veterans' nursing homes in the state. The board has the authority to determine the locations of state veterans' homes, employ an executive director and necessary staff, incur expenses, adopt written policies and procedures, establish rates for patient care, make contracts to buy and sell property, borrow money, and issue bonds. Currently, the board has homes operating in Murfreesboro, Humboldt, and Knoxville.

Tennessee State Veterans' Home Board
 Organizational Chart
 July 1, 2013



AUDIT SCOPE

We reviewed the board's activities for the period September 2012 to August 2014 to determine whether the recommendations found in the September 2012 performance audit of the Tennessee State Veterans' Homes Board had been implemented. Management of the board is responsible for establishing and maintaining effective internal control and for complying with applicable laws, regulations, and provisions of contracts.

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.

OBJECTIVES, METHODOLOGIES, AND CONCLUSIONS

The audit objective is to review actions taken to address the issues that were raised in the September 2012 performance audit of the Tennessee State Veterans' Homes Board. There were three findings in that audit, and none have been fully resolved.

Follow-up Item 1: Disaster Plans – Partially Resolved
2012 Tennessee State Veterans' Homes Board, Finding 1:

“As found in the previous performance audit, facility disaster plans still need improvement to include important industry-recommended provisions.”

The 2012 audit recommended that

- the executive director, facility administrators, and other key personnel at each facility revise and improve disaster plans and take into consideration provisions recommended by the U.S. Department of Health and Human Services' Office of Inspector General Report and Centers for Medicare and Medicaid Services' (CMS) Emergency Preparedness Checklist;
- facility administrators ensure critical information is easy to find;
- there is a clear understanding of what host facility and transportation contracts are in place, that those facilities and transportation companies will be capable of providing services, and what backup facilities and transportation options are available;

- critical information such as current patient roster with relative contact information, fire extinguisher locations, evacuation routes, specific medication needs, and specific food and water supplies and needs should be kept with the disaster plan;
- access to patient medical records is available;
- the disaster plan address data backups and the availability of hardware needed to access electronic data during and immediately after an emergency; and
- staff at the individual homes need to know how to contact the disaster recovery facility storing the data backups in the event that Executive Office staff are not available to help with data recovery after an emergency.

Management concurred with our finding and stated that individual homes' disaster plans need further refinement. The board also stated that the performance audit's recommendations will be incorporated as part of its annual review process.

Auditors reviewed the most recent version of the board's disaster plan and compared it to the most recent CMS checklist to determine if board staff had revised its disaster plans and taken the CMS checklist into consideration. Auditors also interviewed staff at the Executive Office and the three facilities to determine if additional recommendations had been implemented.

Based on the audit work performed, we concluded the following:

- The executive director, facility administrators and other key personnel at each board facility had revised their disaster plans and combined them into one standard plan for all facilities known as the Comprehensive Emergency Management Plan (the plan). Board staff took into account the latest CMS checklist. However, the plan still does not fulfill a few of the tasks recommended by the CMS checklist, as explained below.
- The plan includes a page-numbered index so that critical information is easy to find.
- Patient rosters, relative contact information, and specific medication needs are kept in reasonable locations along with copies of the plan throughout the facility. Evacuation routes, as well as food and water supplies are included in the plan.
- Home staff can access patient medical records offsite if they evacuate their facility.
- Board staff has included a detailed Information Technology section within the plan that addresses concerns from the previous audit.

Partially Resolved Issue:

While the board significantly improved its disaster plan, there are still several tasks from the Centers for Medicare and Medicaid Services' Emergency Preparedness Checklist that are not included in the Comprehensive Emergency Management Plan.

Although a detailed disaster plan was created, the plan still does not include a few tasks from the CMS checklist, as well as some elements recommended by the previous audit. In most of these cases, the Executive staff indicates that they are planning to include the missing elements in future plan updates.

- The plan inadequately documents that board facilities have collaborated, as the plan recommends, with suppliers and providers who have been identified as part of a community emergency plan or agreement with the health care facility, to receive and care for individuals. In particular, there is no evidence in the plan, as recommended by CMS, that these partners have surge capacity to serve the home in case of an immediate need.
- Facilities have not contracted with multiple vendors for supplies and transportation. There are several options for transportation vendors listed in the plan but no formal contracts. Board staff report vendors would not enter into a formal contract with the facilities for an emergency situation. Staff indicated that items would be transported from other facilities using in-house resources if needed.
- Board facilities have determined they will evacuate to other board facilities, which are located more than 150 miles away from each other. In addition, the Murfreesboro home has a contract with the adjacent U.S. Veteran's Administration hospital to house residents in case of an evacuation. However, the other two facilities have not made similar, formal arrangements with a nearby facility. Rather, board staff report that they would expect, but have not explicitly included in their contracts, that local hospitals would accept any resident needing medical care during an evacuation situation. While they have met the recommendation set forth in the CMS checklist, transporting residents two and a half hours away may not be the most appropriate option. Since the auditors completed fieldwork, the Executive staff reports that they are working to develop agreements for the Humboldt and Knoxville campuses.
- The plan fails to describe the process of accounting for and tracking the arrival of each resident at the destinations during an evacuation, as recommended by the CMS checklist. Staff indicated that the evacuation departure log would be used for arrivals as well. However, this form does not provide staff with arrival fields to record each resident has safely arrived at the evacuation location.
- While the CMS checklist recommends there be procedures described if a patient/resident becomes ill or dies en route, the plan does not mention procedures when a patient becomes ill during transport.
- The plan does not mention how patient identification and other key information will be attached to each resident. Rather, the plan calls for patient's "face sheets" to be included in an envelope, but this method could easily be compromised or lost during an evacuation.
- The plan does not address how residents will be helped to pack their belongings or how their possessions will be protected after an evacuation. The plan also does not detail how residents can report loss of personal effects.
- The plan is not sent to the state's long-term care ombudsman prior to disaster.
- Fire extinguisher locations are not included in the plan, as recommended by the 2012 performance audit. Executive staff report that while they will add this information to the next annual plan update, they are confident that home staff are familiar with fire

extinguisher locations due to monthly drills and because the extinguishers are prominent and well-marked.

Recommendation

We recommend that the executive director, facility administrators, and other key personnel continue to improve the Comprehensive Emergency Management Plan by adding all tasks recommended by the CMS' Emergency Preparedness Checklist

The board's executive director and Humboldt and Knoxville home administrators should also arrange and contract for additional transfer locations in closer proximity to the Humboldt and Knoxville facilities or revise existing contracts, as the director of risk management stated was possible, in the event of a needed evacuation.

Management's Comment

We concur. The Comprehensive Emergency Management Plan (CEMP) will be updated by June 30, 2015 to include the following:

- We were unable to get a surge capacity from local nursing homes. In the event of an evacuation the TSVHB administrator inquiries from the hosting facility as to their capacity and notifies TDOH and the Local Emergency Management Agency. These two entities assist with and/or direct the placement of residents. The surge capacity of a facility may change on a daily level due to discharges and admissions, patient acuity, and staffing; therefore, prior to sending residents we would have them determine the surge capacity of their building.
- Additional language that states TSVHB could not locate a vendor that would agree to sign a transportation agreement for emergency situations due to liability. However, a listing of potential vendors is included and should be exhausted in an emergency situation. TSVHB would contact the local EMA &/or TEMA to arrange transportation in critical situation. In addition, supplies will be transported from other TSVHB homes using in-house resources if needed.
- A copy of the transfer agreements for Humboldt (dated November 14, 2014) and Knoxville
- Revised resident evacuation log (revised November 25, 2014) that includes arrival fields
- TSVHB nursing staff will monitor ill resident(s) and dial 911
- Wristbands were purchased to identify residents and key information (e.g. allergies, DNR, etc.) in an emergency situation for all homes on November 17, 2014.
- TSVHB has considered the CMS recommendation referencing packing resident's belongings in an emergency situation. TSVHB staff would ensure medically necessary belongings are transported (e.g. hearing aids, glasses, etc.) with resident. The CEMP

will also include details on how residents can report loss of personal effects and how their possessions will be protected after an evacuation.

- The plan was sent to the state's long-term care ombudsman by November 24, 2014 and all future updates will be sent
- Locations of fire extinguishers

Follow-up Item 2: Turnover – Partially Resolved With New Issue Detected

2012 Tennessee State Veterans' Homes Board Audit, Finding 2:

“Turnover continues to be an issue, as it was in the previous performance audit, for the veterans' homes individually and for the Executive Office management's running of the system of homes as a whole.”

The 2012 audit recommended that

- individual home human resource (HR) directors and Executive Office personnel should be able to provide staffing information, including active and terminated staff, from the board's current human resources information system that's used for analyzing turnover;
- information systems personnel should consider creating a standardized report for turnover that home, Executive Office, and board personnel can use for analysis purposes that will ensure consistent, accurate reporting; and
- turnover analysis for positions should occur regularly throughout the year to ensure that operations are not negatively impacted by turnover and staff and residents are ensured a safe and healthy work environment.

Management did not concur with our statements in the finding that the board's staff was unable to analyze turnover and stated that staff pull and report data monthly to the board on personnel and other operations. We responded that we were aware of such reports, which we found to be high-level and sometimes contradictory. During that audit, as the finding states, since no existing turnover reports existed, we requested staffing data from the controller (who is also the finance director) that took several months to obtain and was piecemeal and contradictory. We attempted to obtain clarifying information directly from the homes' HR directors, as they should be the staffing experts for their homes, but our requests were redirected to the controller/finance director. The finance director could not provide us with consistent, non-contradictory active and terminated staffing information at the job classification level.

For this audit, we interviewed individual homes' HR directors and the Executive Office finance director and reviewed turnover reports and board meeting minutes and documents. Based on audit work performed, we determined that turnover was being presented in a consistent format in monthly operations reports and quarterly and annual reports. However, some concerns remain.

Unresolved Issue:

The board homes' experienced human resources directors should do more to monitor and report staff turnover to the homes' administrators and Executive Office.

Contrary to the 2012 audit's recommendations, the homes' HR directors, all of whom are experienced professionals and who handle day-to-day personnel operations, are not involved in generating turnover reports from the human resource/payroll system, Automatic Data Processing (ADP), for analysis with their administrators and reporting to the Executive Office. Rather, the Executive Office, which has no formal HR staff, prepares and sends turnover reports to the homes' HR directors, and prepares the personnel information sections of the homes administrators' monthly operations reports to present to the executive director and the board. As a result, the primary professionals responsible for managing turnover (HR directors) are not immediately and directly involved with some aspects of turnover analysis and reporting, and the workload of the Executive Office's limited staff may be heavier than needed. Additionally, the lack of professional HR involvement may have contributed to use of a less than ideal turnover calculation formula (to be discussed in the new issue below).

Recommendation

The homes' HR professionals should generate staffing and turnover information and analysis to ensure the most accurate and reliable data is available to the board's executive director and members. The executive director should provide guidelines and procedures, developed in coordination with the HR directors, on how to uniformly report and present the information.

Management's Comment

We concur. The Human Resources Director/Managers will generate the staffing and turnover information for reports starting November 2014.

New Issue:

The board should ensure that staff uses the human resource software's more professionally accepted turnover formula.

The Executive Office uses a less than ideal formula for turnover than the one in the board's human resource/payroll system, ADP. Instead of using the preferable formula within ADP for estimating turnover (the number of terminations divided by the average number employed during the period of time being measured), the Executive Office is using the number of terminations divided by the number employed as of a certain date.

ADP's formula (terminations/average employed during the time period), is used by the Society of Human Resources, the professional society for HR professionals. It is preferable because 1) it captures turnover percentages that would be lost if only using the number of employees at the end of the measured period, and 2) it accounts for information prior to the

turnover action (termination or hire). For example, in the situation of 1 employed and 1 termination during a measurement period; if the percent rate of turnover is calculated based only on the number of employees at the end of the time period, the rate will be indeterminable (1 divided by 0). The ADP formula turnover rate, using the average employed during the time period (1 divided by 1) is 100%. Because of this discrepancy, the turnover rate data supplied by the Executive Office required a manual adjustment (that was not made) to compensate for the formula used.

In discussions, the Finance Director agreed that using the existing ADP formula would be more appropriate for calculating turnover rates.

Recommendation

The board should direct staff to calculate turnover rates using the formula in the ADP human resources system—terminations divided by the average employed during the time period—as it more accurately captures historical turnover or turnover over a period of time.

Management's Comment

We concur. Turnover should be calculated using terminations divided by the average employed during the time period. This calculation was used for the first quarter of fiscal year ended June 30, 2015.

Follow-up Item 3: Monitoring Contractors for Title VI Compliance – Partially Resolved With New Issue Detected

2012 Tennessee State Veterans' Homes Board Audit, Finding 3

“As found in the previous performance audit, the Tennessee State Veterans' Homes Board is not monitoring its contractors for Title VI compliance.”

The 2012 audit recommended

- the board direct the Title VI coordinator to conduct Title VI compliance reviews of all its contractors that provide services to residents on the board's behalf; and
- the board develop a monitoring mechanism that routinely confirms and documents compliance with contract requirements.

Management concurred in part with the 2012 recommendation. They did not agree that they were not monitoring their contractors for Title VI compliance as the services were performed “on-site, side-by-side with [board] staff and management in an interactive process that results in continuous monitoring of service quality and compliance with contract terms and Title VI compliance.” They also stated that “The [board's] Executive Office also monitors its contracts for clinical and financial compliance.”

In March 2013, the board stated in its six-month follow-up to the audit that

- the Title VI coordinator will include a Title VI component in its contract monitoring by June 30, 2013; and
- a monitoring questionnaire had been developed and distributed to all contractors providing services to residents on the board's behalf and that it would be part of the annual update to vendor records.

We reviewed board meeting minutes for September 2012 through June 2013 for board discussion of Title VI and the development of a monitoring mechanism as well as board direction to the Title VI coordinator to conduct Title VI compliance reviews. To determine whether board staff were monitoring contractors for Title VI compliance, we determined what contracts the board and its homes had and reviewed Title VI self-surveys for fiscal years 2013 and 2014 available as of August 13, 2014.

While board staff has created a monitoring mechanism in the form of a self-survey, there is no documentation of board leadership and direction given for monitoring contractors for Title VI compliance and creating a monitoring mechanism. We also found that board staff is not making sure that all contractors providing services to residents return the self-survey each fiscal year.

Unresolved Issue:

There is no evidence to show the board's involvement in creating a monitoring mechanism and directing the Title VI coordinator to implement Title VI monitoring of all contractors providing services to residents on the board's behalf.

We reviewed board meeting minutes for the remainder of fiscal year 2013 following the release of the September 2012 audit report. We found no evidence in board minutes that the board discussed or directed the Title VI coordinator to implement contract monitoring or to create a monitoring mechanism. Ordinarily, staff could develop a mechanism without the board's direction. However, given the problems with the new monitoring system, as described in the next paragraph, the board's direction may be useful.

New Issue:

Board staff is not ensuring all contractors complete and return the Title VI self-survey by the annual deadline of July 31.

We obtained a list of all contracts for the last two fiscal years and determined that 18 of those contracts were providing services to residents on the board's behalf. Then we obtained all the Title VI self-survey forms completed by the contractors for the fiscal years 2013 and 2014. The required date for return of a particular fiscal year's self-survey is July 31 following the end of the fiscal year.

We found that board staff obtained by the deadline only 3 forms from the 18 contractors (17%) in fiscal year 2013, and, as of August 13, 2014, only 11 forms from the 18 contractors (61%) in fiscal year 2014.

Recommendation

We recommend that the board and executive director establish a written policy that ensures that all Title VI self-surveys are received and monitoring completed by the July 31 deadline following the end of the fiscal year.

Management's Comments

We concur. A written policy providing guidelines on the Title VI contractor monitoring process will be approved by the board at the January 2015 board meeting. The policy will include procedures and a deadline for receiving Title VI self-surveys.

APPENDIX

Title VI and Other Information

The Tennessee Human Rights Commission (THRC) issues a report, *Tennessee Title VI Compliance Program* (available on its website), that details agencies' federal dollars received, Title VI and other human rights related complaints received, whether the agency Title VI implementation plans were filed timely, and THRC findings were taken on agencies. In the report for fiscal year 2013, the Tennessee State Veterans' Homes Board reported no Title VI complaints and the THRC reported that the board had filed its Title VI Implementation Plan on time and there were no findings. Below are staff, resident, and board member demographics.

**Tennessee State Veterans' Homes Board
Staff and Resident Ethnicity and Gender
As of June 30, 2014**

Home Office

Ethnicity	Staff	% Total
Asian	0	0%
Black or African American	2	7.7%
Hispanic or Latino	0	0%
Native Hawaiian or Other Pacific Islander	1	3.8%
Two or more races	0	0%
White	23	88.5%
Total	26	100.0%
Gender		
Male	10	38.5%
Female	16	61.5%
Total	26	100.0%

Murfreesboro (Rutherford County)

Ethnicity	Staff	% Total	Resident	% Total
Asian	8	3.4%	0	0%
Black or African American	83	35.0%	11	8.1%
Hispanic or Latino	5	2.1%	1	0.7%
Native Hawaiian or Other Pacific Islander	1	0.4%	0	0%
Two or more races	0	0.0%	0	0%
White	140	59.1%	123	91.1%
Total	237	100.0%	135	99.9%
Gender				
Male	44	18.6%	102	75.6%
Female	193	81.4%	33	24.4%
Total	237	100.0%	135	100.0%

Humboldt (Gibson County)

Ethnicity	Staff	% Total	Resident	% Total
Asian	0	0%	0	0%
Black or African American	123	54.4%	17	13.4%
Hispanic or Latino	2	0.9%	1	0.8%
Native Hawaiian or Other Pacific Islander	0	0%	0	0%
Two or more races	0	0%	0	0%
White	101	44.7%	109	85.8%
Total	226	100.0%	127	100.0%
Gender				
Male	28	12.4%	99	78.0%
Female	198	87.6%	28	22.0%
Total	226	100.0%	127	100.0%

Knoxville (Knox County)

Ethnicity	Staff	% Total	Resident	% Total
Asian	2	1.0%	0	0%
Black or African American	35	17.8%	1	0.8%
Hispanic or Latino	0	0%	0	0%
Native Hawaiian or Other Pacific Islander	0	0%	0	0%
Two or more races	2	1.0%	0	0%
White	158	80.2%	131	99.2%
Total	197	100.0%	132	100.0%
Gender				
Male	28	14.2%	102	77.3%
Female	169	85.8%	30	22.7%
Total	197	100.0%	132	100.0%

**Tennessee State Veterans' Homes Board
Board Ethnicity and Gender
As of August 20, 2014**

	Male	Female
Black	1	2
White	7	2
Native American	0	1