



Alabama Department of Veterans Affairs Montgomery, Alabama

October 1, 2020 through September 30, 2024

Filed: December 26, 2025

ALABAMA DEPARTMENT OF
EXAMINERS of Public Accounts

Rachel Laurie Riddle, *Chief Examiner* | 334-777-0500 | www.alexaminers.gov



Rachel Laurie Riddle
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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Alabama Department of Veterans Affairs, Montgomery, Alabama, for the period October 1, 2020 through September 30, 2024, by Examiners Carlisia Slaughter and Mackenzie McDougal. I, Carlisia Slaughter, served as Examiner-in-Charge on the engagement, and under the authority of the ***Code of Alabama 1975***, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Carlisia Slaughter
Examiner of Public Accounts

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Department of **Examiners of Public Accounts**

EXAMINER'S SUMMARY

**Alabama Department of Veterans Affairs
October 1, 2020 through September 30, 2024**

PURPOSE AND SCOPE OF EXAMINATION

This report presents the results of an examination of the Alabama Department of Veterans Affairs (the "Department") and a review of the Department's compliance with applicable laws and regulations of the State of Alabama. This examination was conducted in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12. The examination was performed to determine whether the public officers, agents, and employees of the Department properly and lawfully accounted for all money and other public assets, or resources received, disbursed, or in the custody of the Department.

This examination included procedures to determine whether the Department complied with the state laws and regulations that pertain to its financial transactions; personnel; safeguarding of state-owned assets, property, and resources; information dissemination, processing, and retention; and official actions, rulemaking procedures, and meetings. The Department's internal control policies and procedures relating to the areas listed above were also reviewed; however, this examination did not encompass managerial and operational matters, such as whether the Department accomplished its mission or its regulatory, enforcement, investigative, or other oversight activities in an efficient, fair, timely, or legal manner.

The mission and purpose of the Department is described in the accompanying Agency Overview.

RESULTS OF THE EXAMINATION

Nonconsumable personal property in the custody of the Department was compared with the property records maintained by the Property Inventory Control Division of the State Auditor's Office, as required by the *Code of Alabama 1975*, Section 36-16-9. No discrepancies were noted.

Tests performed during the examination period did not disclose any significant instances of noncompliance with applicable laws and regulations.

EXIT CONFERENCE

An exit conference was held on December 11, 2025. Individuals in attendance were Charles Waugh, Board Member; Jeffrey Newton, Commissioner; Sandra Lucas, Deputy Commissioner; Dixie Black, Accounting Director; John Stafford, Executive Administrator; Wade Morrison, Director of Support Services; Keambria Evans, Senior Accountant; and Heather Camp, Staff Accountant; along with Brad Grier and Carlisia Slaughter from the Department of Examiners of Public Accounts.



Department of **Examiners of Public Accounts**

AGENCY OVERVIEW

Alabama Department of Veterans Affairs October 1, 2020 through September 30, 2024

The Alabama Department of Veterans Affairs (the “Department”) operates under the authority of the ***Code of Alabama 1975***, Sections 31-5-1 through 31-5-14, 31-5A-1 through 31-5A-11, 31-6-1 through 31-6-17, and 31-7-1 through 31-7-5. The purpose of the Department is to assist veterans of any war of the United States in presenting and pursuing claims against the United States arising from war service. The Department also helps establish the veterans’ rights to privileges, preferences, care, or compensation provided for by the laws of the United States or of the State of Alabama, when veterans request assistance.

During our examination period, the Commissioner (State Service Commissioner) was appointed by the State Board of Veterans Affairs and served as head of the Department. However, on October 1, 2024, Act Number 2024-442, Acts of Alabama, became effective and it restructured the Department into a cabinet level agency where the Commissioner is appointed by and serves at the pleasure of the Governor.

In addition to its Montgomery offices, the Department operates field offices, located in 62 counties throughout the State. The Veterans Service Offices’ primary function is to assist veterans, their dependents, and survivors in the application and processing of claims for benefits and entitlements from the U. S. Department of Veterans Affairs and the benefits provided for veterans by law from the State of Alabama earned by honorable service in the armed forces of the United States. The Department also operates the Alabama State Veterans Memorial Cemetery located in Spanish Fort.

The Department also operates five veterans care facilities as authorized by the ***Code of Alabama 1975***, Sections 31-5A-1 through 31-5A-11. The facilities include the Bill Nichols State Veterans Home in Alexander City; Floyd E. “Tut” Fann State Veterans Home in Huntsville; William F. Green State Veterans Home in Bay Minette; and Colonel Robert L. Howard State Veterans Home in Pell City. The fifth state veteran care facility, CSM Bennie G. Adkins State Veterans Home, began operating in October 2024 in Enterprise.

Additional information concerning the Alabama Department of Veterans Affairs can be found on their website at www.va.alabama.gov.

Other Information

Board Members and Officials
October 1, 2020 through September 30, 2024

| Board Members | | Term Expires |
|-----------------------|--------|---------------------|
| Hon. Kay Ivey | Chair | 2027 |
| Hon. Michael Davis | Member | 2027 |
| Hon. Scott Gedling | Member | 2025 |
| Hon. Carol Anne Toms | Member | 2027 |
| Hon. Deborah Walker | Member | 2025 |
| Hon. Charles Waugh | Member | 2025 |
| Hon. Willis Frazier | Member | 2021 |
| Hon. Gerald Maxwell | Member | 2021 |
| Hon. Patrick Downing | Member | 2023 |
| Hon. Chad Richmond | Member | 2025 (1) |
| Hon. Keith Lewis | Member | 2024 |
| Hon. Charles Stephens | Member | 2024 |
| Hon. Samuel Rollason | Member | 2024 |
| Hon. Janice Harris | Member | 2024 |

Board Members and Officials
October 1, 2020 through September 30, 2024

| Board Members | | Term Expires |
|------------------------|--------|---------------------|
| Hon. Bryan Battaglia | Member | 2024 |
| Hon. John Kilpatrick | Member | 2027 (2) |
| Hon. Ken Rollins | Member | Deceased |
| Hon. Tony Berenotto | Member | 2025 |
| Hon. Matt Gaff | Member | 2025 |
| Hon. Earnestine Doubek | Member | 2025 |

Officials

| | | |
|--|--|--------------|
| W. Kent Davis, Rear Admiral (Ret.) | State Service Commissioner Department of Veterans Affairs 100 N. Union Street, Suite 850 Montgomery, AL 36104 (334) 242-5077 www.va.alabama.gov | October 2024 |
| Jeffrey L. Newton, Brigadier General (Ret.) | Assistant Commissioner | |

- (1) Resigned prior to expiration of term.
(2) Removed by Governor prior to expiration of term.