



Office of Inspector General

COMPLETENESS OF DATA IN THE VETERANS BENEFITS ADMINISTRATION'S FIDUCIARY BENEFICIARY SYSTEM

*The Fiduciary Beneficiary System
needs to be updated to reflect records
of incompetent beneficiaries omitted in
error.*

**Report No.: 7R5-B13-129
Date: September 15, 1997**

**Office of Inspector General
Washington DC 20420**



DEPARTMENT OF VETERANS AFFAIRS
Office of Inspector General
Washington DC 20420

Memorandum to the Under Secretary for Benefits (20)

Audit of Appointment and Supervision of Fiduciaries

1. The purpose of the audit was to determine if the Veterans Benefits Administration (VBA) protected the incomes and estates of beneficiaries who could not take care of their financial affairs (categorized by VBA as incompetent beneficiaries) from fraud, waste, and abuse. The audit had three major objectives:

- Determine whether VBA appointed appropriate fiduciaries to manage the funds of beneficiaries rated incompetent by VBA.
- Assess the effectiveness of VBA's supervision of fiduciaries.
- Determine how persons convicted of fiduciary fraud victimized Department of Veterans Affairs (VA) beneficiaries.

2. When a probate court or VA rating board determines an adult VA beneficiary is incompetent, VBA personnel must assess the need for a fiduciary, appoint an appropriate person or entity to manage the beneficiary's funds, and monitor the management of those funds. As of September 30, 1996, VBA personnel supervised the management of funds valued at over \$1.4 billion for more than 110,000 incompetent beneficiaries.¹

3. Audit results showed VBA personnel appointed appropriate fiduciaries to manage the funds of incompetent beneficiaries. We concluded that VBA could provide more effective supervision of certain fiduciaries to reduce the risk of theft or misuse of beneficiaries' funds. VBA needed to strengthen monitoring of fiduciaries who were required to submit periodic reports of income, expenses, and assets (accountings) by following up on questionable or inconsistent data, independently verifying beneficiaries' assets, and requiring documentation supporting selected expenses reported by fiduciaries. Also, we concluded that VBA should provide less supervision of the estates of certain beneficiaries whose situations are stable and who are considered less vulnerable to fiduciary fraud. The need to independently verify beneficiaries' assets was discussed in a

¹Fiduciary & Field Examination Activity Estate Administration Summary, Nationwide Section, as of 9/30/96

prior Office of Inspector General (OIG) report (Report No. 9R3-B13-053 dated March 31, 1989).

4. From our review of OIG investigations, we did not find any trends to help predict or profile persons who may commit fiduciary fraud. However, we noted a series of activities that should signal reviewers to look more in-depth at the activities of the fiduciary. The perpetrators used a variety of methods to steal funds from beneficiaries. These included charging excessive fiduciary fees, charging for unauthorized services, processing withdrawals without proper signatures, stealing property, and using the beneficiary's funds to pay the fiduciary's bills. Certain findings arising from the audit have been referred to the Office of Investigations for review.

5. VBA program officials were aware of the need to enhance supervision of fiduciaries and were developing a program of training to be used by regional office personnel. Centrally-developed training should improve the performance of responsible personnel, but we concluded that additional actions are needed to protect the incomes and estates of incompetent beneficiaries. We made recommendations to strengthen monitoring of fiduciaries who are required to submit periodic accountings while reducing the level of supervision of other beneficiaries' estates. We recommended that VBA staff independently verify balances in selected asset accounts, regularly review documentation supporting expenditures, and reduce the level of supervision of certain fiduciaries who are not required to submit accountings. We also recommended that all regional offices be provided the list of fraud signals identified in this report to assist the managers in identifying cases that may require more in-depth review.

6. The Acting Under Secretary for Benefits agreed with or provided acceptable alternatives to our recommendations and provided acceptable implementation plans. We consider all recommendations resolved and we will follow up on all recommendations until they are implemented.

For the Assistant Inspector General for Auditing

(Original signed by:)

WILLIAM D. MILLER

Director, Kansas City Operations Division

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RESULTS AND RECOMMENDATIONS

The Fiduciary Beneficiary System (FBS) Should Include Records for All Incompetent Beneficiaries Whose Financial Affairs Must Be Monitored by Veterans Benefits Administration (VBA) Personnel

VBA fiduciary program personnel needed to establish records in the FBS for certain beneficiaries who were considered incompetent to manage their own financial affairs. These beneficiaries did not have FBS records because responsible personnel overlooked, or were unaware of, applicable policies and procedures and because personnel made clerical errors. Establishment of appropriate FBS records would help fiduciary program personnel monitor the financial affairs of incompetent beneficiaries and reduce the risk of theft or misuse of the beneficiaries' funds.

Beneficiaries' Records Should Have Been Included in the FBS

The FBS should have included records for additional beneficiaries. Comparisons of data in the Compensation and Pension (C&P) System and the FBS and reviews of pertinent documents showed the FBS should have included records for an additional 248 incompetent veterans whose financial affairs were supposed to be monitored by VBA personnel. Further, we estimate the FBS should have included records for an additional 1,244 incompetent adult helpless children of veterans. This estimate is based on a review of available data for a statistical sample of 245 adult helpless children. Details of the sample are provided in Appendix IV.

We Could Not Determine Whether Other Beneficiaries Should Have Had FBS Records

Based on the information available to us as of June 23, 1997, we could not determine whether 32 additional veterans and 2 of the adult helpless children in our sample should have had records in the FBS. We had not received responses to our initial inquiries concerning seven veterans. Information provided by regional office officials concerning 25 other veterans and 2 adult helpless children was insufficient to determine whether FBS records were needed.

Regional Office Personnel Needed to Follow Applicable Policies and Procedures

The FBS did not include records for certain incompetent beneficiaries because responsible personnel did not follow pertinent policies and procedures. Responsible personnel overlooked, or were unaware of, criteria for identifying beneficiaries whose financial affairs must be monitored. Responsible personnel also did not follow procedures for notifying fiduciary program personnel who are responsible for monitoring

the beneficiaries' affairs. In other instances, available documentation indicated FBS records were never input, or were input and subsequently deleted, because of clerical errors.

With the information available to us, we could not determine the specific cause of each deficiency identified during the audit. However, common causes are discussed in the following paragraphs. (Some records exhibited more than one possible cause.)

Identification of beneficiaries whose financial affairs must be monitored -- Available evidence indicated that 46 of the 245 incompetent adult helpless children in our sample did not have FBS records because responsible personnel mistakenly thought monitoring was not required when parents served as fiduciaries for their adult helpless children. Monitoring is not required for *minor* children in the custody of their parents, but fiduciary program personnel must monitor the financial affairs of incompetent *adult* helpless children even if their benefits are paid to their parents.

Twelve incompetent veterans did not have FBS records at the time of our review because fiduciary program personnel concluded the veterans could manage their own funds without supervision and stopped monitoring. However, the veterans should have had FBS records and monitoring should have been continued since the rating decisions declaring the beneficiaries incompetent had not been reversed.

Notification of officials responsible for monitoring -- The records of 62 incompetent veterans did not include copies of the form which is used to notify fiduciary program personnel when payments are to be made to a fiduciary on behalf of an incompetent beneficiary. In addition, the records of 36 of the incompetent adult helpless children in our sample did not include copies of the required form. If notification is not provided by regional office staff, fiduciary program personnel will not know that monitoring is required.

The records of seven veterans indicated fiduciary program personnel discontinued monitoring of the beneficiaries' financial affairs after benefit payments were discontinued. Subsequently, payments were resumed, but fiduciary program personnel were not notified of the resumption of payments and, thus, did not resume monitoring.

Clerical errors -- We attributed the lack of FBS records, in some instances, to clerical errors.

- The records of 45 veterans included copies of the form used to notify fiduciary program personnel but contained no evidence that monitoring was initiated. Fiduciary program personnel may not have received the notification forms, or they may have misplaced or disregarded the forms.

- The FBS did not include records for 121 incompetent veterans even though fiduciary program personnel received the required notification forms and completed one or more field examinations. In these instances, follow-up field examinations were not completed as scheduled. Fiduciary program personnel may not have established FBS records for these beneficiaries, or they may have established and subsequently deleted the records.

Establishment of FBS Records Would Enable VBA to Provide Appropriate Supervision of Incompetent Beneficiaries' Financial Affairs

Establishment of FBS records for all appropriate beneficiaries would help fiduciary program personnel provide effective monitoring of the beneficiaries' financial affairs. Effective monitoring reduces the risk of fraud and helps ensure that VA benefits are used for the beneficiaries' well-being.

Regional Office Personnel Initiated Action to Correct Specific Deficiencies, but Additional Actions Are Needed

Information provided by regional office personnel showed that action was initiated to correct specific deficiencies identified during the audit. However, additional corrective actions are needed to evaluate untested records and to prevent and detect future deficiencies. To ensure that current beneficiaries are included in the FBS when appropriate, VBA personnel should review the records of all adult helpless children who do not have FBS records and who were not included in our sample. Also, VBA personnel should review the records of certain beneficiaries whose records were not available at the time of our audit or whose need for supervision could not be determined with available information. To prevent future deficiencies, additional training should be provided for all appropriate regional office personnel. In addition, VBA should periodically compare data in the C&P System and the FBS to detect any deficiencies that are not prevented.

For More Information

Appendix III, page 9, provides specific examples of the deficiencies identified during the audit. See Appendix IV, page 11, for additional information concerning the audit universe and the sample of adult helpless children.

Recommendations

We recommend that the Acting Under Secretary for Benefits:

- a. Review the pertinent records of all adult helpless children who do not have records in the FBS and take corrective action as appropriate.
- b. Assess the circumstances of the beneficiaries whose records were not available at the time of our review or whose need for supervision could not be determined and ensure that any beneficiaries whose financial affairs must be monitored are included in the FBS and receive appropriate supervision.
- c. Provide all appropriate personnel with training concerning the following:
 - Identification of incompetent beneficiaries whose financial affairs must be monitored.
 - Requirements for notifying fiduciary program personnel when beneficiaries are determined to be incompetent and when the status of incompetent beneficiaries changes.
 - Procedures for establishing and maintaining records in the FBS.
- d. Periodically compare data in the FBS and the C&P System to identify incompetent beneficiaries who have no records in the FBS and establish FBS records as appropriate.

Acting Under Secretary for Benefits Comments

The Acting Under Secretary for Benefits agreed with the recommendations and provided acceptable implementation plans. Full text comments are included at Appendix V.

Implementation Plan

The Acting Under Secretary for Benefits agreed to:

Develop a structured review of pertinent records of all adult helpless children who do not have records in the FBS and take corrective action.

Assess the circumstances of beneficiaries whose records were not available for our review and insure that any beneficiaries whose financial affairs must be monitored are included in the FBS and receive appropriate supervision.

Design curricula to reinforce skill development in the handling of fiduciary cases, and review workflow procedures to insure affected cases are properly identified and handled.

Make periodic comparisons between the Benefits Delivery Network and FBS to insure the accuracy of information in both systems and to repeat the comparison within 24 months of the first reconciliation.

Office of Inspector General Comments

The Acting Under Secretary for Benefits' comments meet the intent of our recommendations and we consider them resolved. We will follow up on the recommendations until they are implemented.

OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

The objective of the audit was to determine whether the FBS included records for all VA beneficiaries whose financial affairs must be monitored by VBA personnel.

Scope and Methodology

As part of our recent Audit of Appointment and Supervision of Fiduciaries (Report No. 7R5-B13-074 dated May 1, 1997), we initiated tests to assess the completeness of data in the FBS. The tests included three categories of VA beneficiaries:

- Veterans
- Adult helpless children of veterans
- Surviving spouses and dependent parents of veterans

With the assistance of the Office of Inspector General (OIG) Technical Support Staff, we compared data in the C&P System and the FBS as of March 31, 1996. We searched the C&P System to identify beneficiaries whose records included codes indicating they were, or might have been, determined to be incompetent. Records identified by the search were then compared to the FBS. The comparison showed that 13,592 beneficiaries had C&P System records indicating they were, or might have been, incompetent but had no FBS records. These included:

- 1,294 veterans whose benefits were paid to persons other than VA medical center directors
- 4,011 adult helpless children of veterans
- 6,865 surviving spouses and dependent parents of veterans

We excluded 1,422 veterans whose payees were VA medical center directors from our audit universe because fiduciary program personnel were not required to supervise medical center officials.

To test the validity of our data, we reviewed the pertinent claims folders and principal guardianship folders of 40 veterans and 20 other beneficiaries identified by the comparison. The records for all 60 of these beneficiaries were maintained at the VA Regional Office, Waco, Texas. After completing this review, we asked VBA personnel to review the records of the remaining 1,254 veterans and statistical samples of the adult

APPENDIX I

helpless children and other beneficiaries in the audit universe. For each beneficiary, we asked regional office personnel to review the appropriate claims folder and principal guardianship folder, if any, and complete a brief questionnaire. We also asked them to submit copies of pertinent documents, such as rating decisions and field examination reports. We reviewed the completed questionnaires and documents provided by regional office personnel and followed up whenever additional information or clarification was needed.

The total number of records included in the scope of our review and the number of reviews completed as of June 23, 1997, are shown in the following table:

NUMBER OF RECORDS

Category of Beneficiary	Audit Universe	To Be Reviewed	Completed Reviews
Veterans	1,294	1,294	1,262
Adult helpless children	4,011	245	243
Surviving spouses and dependent parents	6,865	96	95

The details of reviews, which were not completed as of June 23, 1997, have been referred to VA Central Office officials for follow-up and corrective action as appropriate.

The audit was conducted from September 1996 to June 1997 in accordance with generally accepted government auditing standards.

BACKGROUND

The primary mission of the VA fiduciary program is to ensure that incompetent beneficiaries and their estates are protected from fraud, waste, and abuse. Title 38, U.S. Code, Section 5502, authorizes VA to make benefit payments to a fiduciary when a beneficiary is unable to manage his or her own financial affairs. When a probate court or VA rating board determines a beneficiary is financially incompetent, VA officials must assess the need for a fiduciary, appoint an appropriate person or entity to manage the beneficiary's funds, and monitor the management of those funds.

With two exceptions, VBA Manual M21-1, Part IV, Chapter 17, requires regional office personnel to prepare VA Form 21-592, Request for Appointment of a Fiduciary, Custodian or Guardian, when payments are to be made to a fiduciary on behalf of an incompetent beneficiary. The completed form is then submitted to fiduciary program personnel and a copy is retained in the appropriate claims folder. The form is not required if the beneficiary is a minor child in the custody of his or her parent or if a veteran beneficiary is hospitalized by VA and benefit payments are to be issued to the institution.

When fiduciary program personnel receive VA Form 21-592, they generally conduct a field examination to evaluate the beneficiary's circumstances and to identify an appropriate fiduciary. After preparing a field examination report, they complete a Certificate of Legal Capacity to Receive and Disburse Benefits to authorize payments to the selected payee and establish a record in the FBS.

The FBS is an automated system used by fiduciary program personnel to help monitor the financial affairs of incompetent beneficiaries. The FBS maintains controls for completion of field examinations and other required actions, tracks pending workload, generates letters and reports, and selects records for quality assurance reviews. As of May 31, 1997, the FBS included active records for 109,232 beneficiaries.²

²Fiduciary & Field Examination Activity Workload Trend, Nationwide Section, as of 5/31/97

DETAILS OF AUDIT

Audit results showed that VBA personnel needed to establish FBS records for 248 of the 1,294 veterans and 76 of the 245 adult helpless children included in the scope of our review. Beneficiaries did not have FBS records because responsible personnel did not realize the beneficiaries' financial affairs should have been monitored or failed to notify fiduciary program personnel that payments were to be issued on behalf of incompetent beneficiaries. In other instances, the lack of FBS records for the beneficiaries could be attributed to clerical errors. Common deficiencies are illustrated by the following examples.

Identification of Beneficiaries Whose Financial Affairs Must Be Monitored

On March 15, 1990, the 43-year-old helpless child of a deceased veteran was rated incompetent. Regional office personnel awarded monthly death pension of \$61 to the beneficiary's mother on behalf of the helpless child and prepared the required form notifying fiduciary program personnel. However, no FBS record was established and the beneficiary's financial affairs were not monitored. In response to our questionnaire, a regional office official indicated that corrective action was not needed and noted that the adult helpless child was in the custody of her natural parent. When we questioned that response, regional office officials agreed to monitor the beneficiary's financial affairs as required.

Fiduciary program personnel stopped monitoring the financial affairs of an incompetent veteran after field examination reports in 1988 and 1990 recommended that the veteran receive his own benefits without supervision. However, a rating decision in 1988 concluded the veteran was still incompetent, and at the time of our review that decision had not been reversed. Thus, fiduciary program personnel were still required to monitor the veteran's financial affairs. In response to our questionnaire, regional office personnel stated the veteran's records would be referred to the rating board for any necessary action. After we questioned that response, regional office officials agreed to establish a record in the FBS and complete a field examination if the veteran, who received monthly disability compensation of \$1,622, was not rated competent.

Notification of Officials Responsible for Monitoring

Another veteran, who was entitled to monthly disability compensation of \$2,266, was rated incompetent effective June 26, 1990. Regional office personnel properly awarded payments to the veteran's wife on behalf of the veteran. However, fiduciary program personnel were never notified of the veteran's incompetence or the award to the veteran's wife. As a result, an FBS record was not established and the wife's handling of the veteran's funds was not monitored. After receiving our questionnaire, regional office

officials stated they would establish a record in the FBS and initiate supervision of the veteran's financial affairs.

Regional office personnel stopped monitoring one veteran's financial affairs and closed his record because disability pension payments were discontinued while the veteran was hospitalized at VA expense and the discontinuance was expected to be permanent. When the veteran was subsequently released from the hospital, payments were resumed. However, fiduciary program personnel were not notified of the resumption of payments. Thus, they did not establish a new FBS record for the veteran or resume monitoring. In response to our inquiry, regional office officials agreed to establish a new FBS record and schedule a field examination.

Clerical Errors

A veteran who was entitled to monthly disability pension of \$1,083 was rated incompetent effective January 20, 1995. On February 9, 1995, regional office personnel prepared the required notification showing that payments were to be issued to the veteran's wife. Fiduciary program personnel received the notification but returned it because the veteran's street address was not provided. The form was then filed in the veteran's claims folder and no further action was taken prior to the audit. After receiving our questionnaire, regional office officials stated they would monitor the veteran's financial affairs.

Another veteran was rated incompetent effective June 15, 1992, and appropriate personnel were notified that disability compensation payments at the 70 percent rate were to be issued to the veteran's wife on his behalf. A field examiner visited the veteran and his wife on July 15, 1992, and recommended certification of the wife as fiduciary. The field examiner also stated that a follow-up field examination should be scheduled for July 1993. At the time of our review, there was no FBS record for the veteran and a follow-up field examination had not been done. Regional office officials stated they would establish a record in the FBS and schedule a follow-up field examination.

SAMPLING PLAN AND RESULTS

Audit Universe

The audit universe included 1,294 veterans; 4,011 adult helpless children of veterans; and 6,865 surviving spouses and dependent parents of veterans. As of March 31, 1996, data in the C&P System indicated these beneficiaries were, or might have been, incompetent, but they were not included in the FBS. We excluded an additional 1,422 veterans whose payees were VA medical center directors because fiduciary program personnel were not required to monitor the activities of medical center officials.

In a cooperative effort with VBA regional office personnel, the records of all 1,294 veterans in the audit universe were selected for review. Since sampling was not involved, the review of the veterans' records will not be discussed further in this Appendix.

Sample Sizes

The records of 245 adult helpless children and 96 surviving spouses and dependent parents were selected for review.

Sample Design

Using random numbers generated by OIG statistical sampling software, we selected separate attribute samples of (1) the adult helpless children and (2) the surviving spouses and dependent parents in the audit universe.

Attribute

Both samples were designed to determine how many beneficiaries in the audit universe needed FBS records.

Sample Results

Based on the information available to us as of June 23, 1997, we concluded that 76 of the 245 adult helpless children included in the sample needed FBS records. We could not determine whether two other adult helpless children needed FBS records.

Based on the available evidence, we concluded 95 of the 96 surviving spouses or dependent parents in our sample did not need FBS records. We had insufficient information to determine whether one surviving spouse needed an FBS record.

Unresolved cases have been referred to VA Central Office officials for follow-up and corrective action as appropriate. They were not considered exceptions.

Projections

Based on the results of our sample reviews, we estimate, with a 90 percent confidence level, from 1,055 to 1,433 (point estimate 1,244) adult helpless children in the audit universe needed to have FBS records established. The range and point estimate were calculated using OIG statistical sampling software.

**MEMORANDUM FROM THE ACTING UNDER SECRETARY
FOR BENEFITS**

Department of
Veterans Affairs

Memorandum

Date: SEP 04 1997

From: Acting Under Secretary for Benefits (20)

Subj: Draft Report, Completeness of data in the Fiduciary Beneficiary System (7R5-227)

To: Assistant Inspector General for Auditing (52)

1. We have received your draft report regarding the accuracy of data contained in the Fiduciary Beneficiary System (FBS) and studied its findings. We accept the findings of the report and are responding to its recommendations.
2. Our specific comments to each recommendation are shown on Attachment 1.
3. Thank you for providing a copy of your findings concerning FBS.

(Original signed by DAVID A. BRIGHAM for:)
Stephen L. Lemons

Attachment

MEMORANDUM FROM THE ACTING UNDER SECRETARY
FOR BENEFITS

Draft IG Audit Report
Completeness of Data in the Fiduciary Beneficiary System
Project Number 7R5-227

Recommendation:

- a. Review the pertinent records of all adult helpless children who do not have records in the FBS and take corrective action as appropriate.

Action:

- a. We agree with the recommendation in principle and will resolve the issue as quickly as possible. There are approximately 4,000 records requiring possible review for this purpose. The agency is currently performing a number of reviews, including processing of undiagnosed illness Persian Gulf cases and devising procedures for possible claims of tobacco related illnesses, as well as utilizing resources to comply with recommendations from your audit number 7R5-B13-074. Given current conditions, we are unable to accommodate the additional workload of an immediate 100% review. Some cases may require action more complex (evidence development, examinations, rating actions, etc.) than establishing FBS records or updating BDN to show proper status. We anticipate implementation of this and the remaining recommendations from the report will occur concurrently with actions taken to satisfy requirements of your prior review. We will develop a structured review and complete the project within 18 months.

Recommendation:

- b. Assess the circumstances of the beneficiaries whose records were not available at the time of our review or whose need for supervision could not be determined and ensure that any beneficiaries whose financial affairs must be monitored are included in the FBS and receive appropriate supervision.

Action:

- b. We concur with the recommendation. We anticipate action to complete this project will be completed within 6 months.

c. **Recommendation:**

Provide all appropriate personnel with training concerning the following:

- Identification of incompetent beneficiaries whose financial affairs must be monitored.

MEMORANDUM FROM THE ACTING UNDER SECRETARY
FOR BENEFITS

- Requirements for notifying fiduciary program personnel when beneficiaries are determined to be incompetent and when the status of incompetent beneficiaries changes.
- Procedures for establishing and maintaining records in the FBS.

Action:

c. We concur with this recommendation. Curricula will be designed to reinforce skill development in the handling of fiduciary cases. We will also review work flow procedures to insure affected cases are properly identified and handled. We anticipate completion of the project within 18 months.

Recommendation:

d. Periodically compare data in the FBS and C&P system to identify incompetent beneficiaries who have no records in the FBS and establish FBS records as appropriate.

Action: We agree with the recommendation. Our implementation of recommendations a through c of this report will reconcile current inconsistencies between the two systems. We anticipate the comprehensive database currently under development will provide the individual record audits necessary to avoid future misalignments. In the meantime, we will make periodic comparisons between the Benefits Delivery Network and FBS to insure the accuracy of information in both systems. We will reconcile the two systems again within 24 months of completion of the current reconciliation.

FINAL REPORT DISTRIBUTION

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