

Office of Inspector General

MANAGEMENT LETTER FISCAL YEAR 1998 CONSOLIDATED FINANCIAL STATEMENT AUDIT BENEFIT PROGRAMS

*There were no material weaknesses
in financial statement information.*

*However, improvements were
needed in internal controls, and
VBA officials needed to comply
with all laws and regulations.*

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DEPARTMENT OF VETERANS AFFAIRS
Office of Inspector General
Washington DC 20420

Memorandum to the Director, Office of Resource Management (24)

**Management Letter — Fiscal Year 1998
Consolidated Financial Statement Audit – Benefit Programs**

1. As part of the Office of Inspector General (OIG) audit of Department of Veterans Affairs (VA) Fiscal Year (FY) 1998 Consolidated Financial Statements (CFS), we tested selected Veterans Benefits Administration (VBA) functions and accounting operations at VA Central Office (VACO). We also tested selected Hines Finance Center (HFC), Debt Management Center (DMC), and VA regional office (VARO) internal controls. Finally, we performed a national statistical sample of compensation, pension, education, and vocational rehabilitation payments made in FY 1998 to determine their accuracy. The purpose of these tests was to determine if financial information processed at these facilities was reliable, if internal controls were adequate, and whether operations complied with applicable laws and regulations.
2. Overall, we concluded that VBA staff established required internal controls for monitoring financial information, and generally complied with VA policies and procedures based on audit tests made. Although we did not identify any material weaknesses in financial statement information, we concluded that improvements in internal controls were needed, and that VBA officials needed to comply with all laws and regulations.
3. The following conditions warrant VBA management attention:
 - The Under Secretary for Benefits should improve data used to calculate the future liability for compensation and pension (C&P) benefits by:
 - Improving the estimate of future liability by evaluating actual experience of the compensation programs and expanding the period over which experience is studied.
 - Studying the impact of conflict-related exposures such as Agent Orange, and the time lag between discharge and date of initial award.

- Taking action to provide VBA's actuary with beneficiary demographic data. This information was compiled by the OIG for FY 1997 and FY 1998 to assist the Department in its estimate of beneficiary liability. However, the development and compilation of this data is the responsibility of the Veterans Benefits Administration.
 - The Director, HFC, with the assistance of Systems Development Center (SDC), should distinguish between canceled and undeliverable checks, in order to avoid understating benefits expenses and accrued liabilities.
 - The Director, HFC, with the assistance of SDC, should implement computer program changes to permit accurate and efficient recording of benefit accruals.
 - The Director, HFC, with the assistance of VAROs, should ensure that deposits-in-transit are being recorded on a timely basis.
 - The Directors of VAROs visited, or VBA in general, should monitor, update and enforce security policies for accessing sensitive personal data and financial payment authorizations in the Benefits Delivery Network (BDN).
 - The Director, DMC, or VBA in general, should record and collect interest charges for accounts receivable related to compensation and pension programs. This issue of non-compliance with the law is reported in the overall VA Consolidated Financial Statement Audit Report.
4. You are not required to provide an official response to this management letter. However, we would appreciate any written comments that you wish to make. We will continue to monitor these issues during future financial statement audits.
5. We are also available to provide assistance or further clarification on these issues. If you wish to discuss this report, or would like our assistance concerning any other issues, please call me at (708) 202-2667.

For the Assistant Inspector General for Auditing

(Original signed by:)

WILLIAM V. DEPROSPERO
Director, Chicago Audit Operations Division

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PURPOSE, SCOPE, AND METHODOLOGY

Purpose

As part of the Office of Inspector General audit of Department of Veterans Affairs (VA) Fiscal Year (FY) 1998 Consolidated Financial Statements (CFS), we tested selected Veterans Benefits Administration (VBA) functions and accounting operations at VA Central Office (VACO). We also tested selected Hines Finance Center (HFC), Debt Management Center (DMC), and VA regional office (VARO) internal controls. We also performed a national statistical sample of compensation, pension, education, and vocational rehabilitation payments made in FY 1998 to determine their accuracy. The purpose of these tests was to determine if financial information processed at these facilities was reliable, if internal controls were adequate, and whether operations complied with applicable laws and regulations.

Scope and Methodology

We obtained an understanding of the control structure and assessed risk related to management's assertion that financial data was complete and related to events that occurred during FY 1998.

To accomplish this, we performed the following audit procedures:

- Evaluated the adequacy of procedures relating to the future liability for veterans benefits and the compilation of VBA's CFS at VACO.
- Evaluated the adequacy of procedures relating to accounts receivable, accrued liabilities, benefit payments, and revenue and expense, at the Hines Benefits Delivery Center (BDC) and the HFC.
- Reviewed compensation, pension, and education (CP&E) accounts receivable and loan receivables at the DMC in St. Paul, MN.
- Tested the reliability and security of electronic data processing operations and activities at each location visited by reviewing source documents.

We visited five VAROs and tested the reliability and accuracy of CP&E award information contained in VBA computer based systems and claim folders. The data base systems and source documents contained in the claim folders form the basis for authorizing and issuing each benefit payment. The offices visited were selected based on

geographic area and date of last visit, with the provision that at least one of the four education centers is visited each year.

The VAROs we visited in FY 1998 were:

- Buffalo, NY (Education Center)
- Denver, CO
- Jackson, MS
- Portland, OR
- Togus, ME

We also reviewed a national statistical sample of FY 1998 benefit payments to verify the accuracy of compensation, pension, education, and vocational rehabilitation payments made to veterans and their beneficiaries. This sample was obtained by the OIG Technical Support Division using the Benefit Delivery Network (BDN) Payment History File.

We conducted this audit in conjunction with the overall FY 1998 VA CFS audit. The audit was performed in accordance with generally accepted Government Auditing Standards issued by the Comptroller General of the United States and the Office of Management and Budget's Audit Requirements for Federal Financial Statements. This audit consisted of such tests as we considered necessary under the circumstances.

BACKGROUND

VBA provides a program of insurance, compensation, housing, education, and pension benefits for veterans. The FY 1998 benefit entitlement appropriations totaled over \$20 billion. VA currently estimates the veteran population at 25.2 million. VA estimates that 2.7 million veterans received C&P benefits, and 605,062 beneficiaries received survivor compensation or death pension benefits in FY 1998. In addition, VA estimates that 421,102 veterans, service persons, and reservists received education and training benefits in FY 1998.

VBA provides veteran benefits through a network of 58 VAROs, which include offices in Washington, DC, Puerto Rico, and the Philippines. There are seven VAROs that are co-located with VA medical centers, two with outpatient clinics, and two that are co-located with insurance centers in St. Paul, MN and Philadelphia, PA. VBA has designated 4 of these 58 VAROs as regional education processing offices. VBA also has out-based facilities, which are small satellite offices. One or two VBA employees staff each of these small offices and provide personalized vocational rehabilitation counseling, veterans benefits counseling, fiduciary oversight, and other individual services.

VBA benefit program operations are carried out in the VAROs, which determine program eligibility and process benefit awards. The Benefits Delivery Center (BDC), in Hines, IL, updates beneficiary master records and produces the information used to generate benefit payments. The Hines Finance Center (HFC) is located in the BDC, and accounting for benefit appropriations is primarily performed there. The DMC is located in St. Paul, MN, and performs most of VBA's debt collection activities. The DMC maintains a centralized accounts receivable system (CARS), which controls approximately \$1.26 billion owed the Government, as of September 30, 1998.

DETAILS OF AUDIT**Central Office****Liability for Future Compensation, Burial, and Pension Benefits**

VA calculates an estimated unfunded liability for benefits expected to be paid in future years to veterans and their survivors, who have met or are expected to meet defined eligibility criteria. This financial statement line item is calculated as \$578.1 billion for compensation and burial benefits for FY 1998 and is an important consideration to VA and Congress in planning and making budgetary decisions.

For FY 1997, VA changed its methodology for estimating and recording the unfunded liability for veterans benefits in order to adopt accounting principles contained in the “Statement of Federal Financial Accounting Standards Number 5, Accounting for Liabilities of the Federal Government. This standard requires the recognition of an expense and the related liability for compensation and burial benefits when a future outflow of resources is probable and measurable on the basis of events occurring on or before the financial statement reporting date. It also requires that the pension portion of the estimate (\$101.8 billion for FY 1998) be reported as a footnote to the financial statements, and not included as part of the future liability on the statement of financial position.

Last year, GAO reported that the VA’s liability estimate did not include 1.5 million current active military personnel, some of whom have sustained injuries and may qualify for future compensation and/or burial benefits. This year, VA has modified its estimate for FY 1998 to include the current military population.

VA management is responsible for establishing, maintaining, and assessing the internal controls over the systems that produce the underlying data used by the actuary to estimate the liability for future compensation, burial, and pension benefits. For FY 1998, we tested the underlying data used in the estimate as part of the FY 1998 financial statement audit.

We also performed a national statistical sample of benefit award payments to test the reliability and accuracy of C&P and education award information contained in VBA computer based systems (C&P Master Records) and claim folders. This test included verifying certain demographic attributes that VBA’s actuary relied upon to estimate the future compensation, burial, and pension liability. These attributes included beneficiary age, sex, type of benefit, and beneficiary classification (e.g., veteran, spouse, child, or parent).

We reviewed 162 payments and corresponding claim folders in our national statistical sample of FY 1998 benefit payments. (See Appendix VII for detailed results of this review.) The results of this national statistical sample for the validation of these attributes were as follows:

- Beneficiary Age..... 1 error out of 162
- Beneficiary Sex 1 error out of 162
- Type of Benefit..... 0 errors out of 162
- Beneficiary Classification..... 0 errors out of 162

For FY 1997, GAO's audit report, "Review of VA's Actuarial Model for Estimating the Liability for Veterans' Compensation Benefit," stated that the data used in the estimate had certain limitations, as follows:

- VA's estimate was based on 1 to 3 years of experience for various demographic attributes. Relying on experience based on such a short period of time could cause distortions in predicting future benefits.
- VA did not group claimants by conflict-related exposures, such as Agent Orange and, therefore, concluded the estimate did not reflect the impact of such events on future benefits.
- VA's estimate did not consider the time lag between the date of military discharge and the date of the initial benefit award. The likelihood of filing a claim decreases the longer the veteran is out of service.

The above issues were not addressed by VBA in FY 1998 and we agree with GAO's recommendation that VBA improve its liability estimate by:

- Evaluating actual experience of the compensation programs and expanding the period over which experience is studied.
- Studying the impact of conflict-related exposures considering the time lag between discharge and date of initial award.

Additionally, VBA should take action to compile and provide VBA's actuary with beneficiary demographic data. This information was compiled by the OIG for FY 1997 and FY 1998 to assist the Department in their estimate of beneficiary liability. However, the development and compilation of this data is the responsibility of the Veterans Benefits Administration.

DETAILS OF AUDIT

Hines Finance Center and Systems Development Center

We reviewed accounting data and internal controls related to HFC disbursing authority, accrued liabilities, benefit payments, and the Financial Management System (FMS) interface. For disbursing authority, we performed tests to ascertain if the disbursing authority balance represented funds held on deposit with the United States Treasury. For accrued liabilities, we performed tests to ascertain that benefit liabilities have been correctly calculated or reasonably estimated in accordance with Generally Accepted Accounting Principles (GAAP). For benefit payments, we performed tests to ascertain that payments are appropriately and completely recorded in the underlying financial records in accordance with GAAP. For the FMS Interface Program, we reviewed the controls surrounding the process of identifying, correcting, and reprocessing data rejected or not reconciled by the interface.

Based on audit tests performed at the HFC, there were no conditions identified in this year's audit that had a material effect on VBA financial statements. However, we are providing our observations on several issues that we believe warrant attention.

VBA management has not taken action to correct three of four audit findings reported in last year's management letter. One issue, regarding education liability accruals, was acted upon by HFC, and has been resolved. The three open issues, which require other offices (SDC and VAROs) to cooperate with HFC management to resolve, are:

- HFC staff should work with SDC staff to properly identify and record undeliverable compensation and pension (C&P) benefit checks separately from canceled checks, in order to avoid the understatement of expenditures and accrued liabilities.
- SDC should implement computer program changes to permit the accurate, more efficient recording of benefit accruals.
- HFC and the VAROs need to ensure that deposits-in-transit are being recorded on a timely basis.

Recording Canceled and Undeliverable Benefit Checks

Last year, we reported that VA mis-stated benefits expense and the associated accrued liability by approximately \$405,146 at fiscal year-end (September 30, 1997). This occurred because the computer system does not have the capability to differentiate between checks returned due to a bad address and checks returned due to non-entitlement of the beneficiary. Non-entitlement checks returned to VA will not be reissued; therefore, there is no VA liability for these checks. However, checks returned due to a bad address will be reissued.

This year, as a result of accruing a liability for returned, non-entitlement checks, we estimate that VA understated benefits expense by \$1,042,417 at fiscal year-end (September 30, 1998).

SDC staff should work with HFC staff to implement programming changes to have HFC hardware differentiate between canceled and undeliverable checks, therefore eliminating this understatement.

Benefit Payment Accruals

For the last several years, we have reported that HFC staff must break down benefit accruals into several accounting entries. This condition exists because the current accounting system limits entries to a maximum of eight digits per entry (i.e., \$999,999.99). Due to these programming limitations, HFC staff must break down benefit accruals into several entries to enter the correct amount into the C&P computer system. This process is time consuming and increases the risk of processing errors. This year, HFC staff had to make 22 separate entries to record the benefits expense accrual. To create the needed \$21,271,529.26 accrual, HFC staff made 20 entries at \$999,999.99 each, and 2 additional entries totaling \$1,271,529.26. The accounting system should be updated to accommodate more than eight digits per entry.

DETAILS OF AUDIT

Hines Finance Center and Regional Offices

Recording Deposits-in-Transit

Last year, we reported that accounts receivable (A/R) was overstated by \$101,731 because deposits were not recorded on a timely basis. The C&P system does not recognize, and HFC does not record, deposits-in-transit (i.e., payments received at VAROs for accounts receivable, loans receivable, interest, and benefit overpayments) at the end of the fiscal year. This occurred because some VAROs did not submit bank deposit data to the HFC on a timely basis.

Our review of bank deposits from the VAROs for the last quarter of FY 1998 showed that VBA did not record all deposits into appropriations until October and November of the following fiscal year. This occurred because some regional offices are still not submitting bank deposit data to the HFC in time for this data to be recorded in the proper month. As a result, the accounts receivable for FY 1998 were overstated at the end of the fiscal year by \$51,955.

DETAILS OF AUDIT

Regional Offices

We visited five VAROs in this year's audit. They were selected based on geographic area and date of last visit. In addition, one of the four designated education centers is visited each year on the financial statement audit. These VAROs were located in:

- Buffalo, NY (Education Center)
- Denver, CO
- Jackson, MS
- Portland, OR
- Togus, ME

At each VARO visited, we tested the internal controls and procedures for CP&E awards documented in the VBA BDN and claim folders. We conducted these tests because the data base systems and source documents contained in the claim folders form the basis for authorizing and issuing each benefit payment, as well as for overall financial data reported to the CFS. We also tested certain accounts receivable, and the reliability and security of automated data processing activities to ensure that financial data is adequately safeguarded.

Although no material weaknesses were discovered at any of the five sites visited, based on audit tests performed, we found issues that warrant VBA management attention. As in prior years, we identified opportunities for VBA staff to improve controls for:

- Accessing BDN information.
- Processing, storing, and retrieving data.

Policy contained in VA Manual M23-1, Part V, Chapter 6, Appendix B (List of Authorized Commands) provides the guidance for issuing various BDN processing commands depending on the user's position and responsibility. These processing commands vary from veteran record inquiries to establishing and authorizing benefit payments to VA benefit claimants. This policy was prepared to provide proper segregation of duties among employees. Segregation of duties is an essential feature of an internal control structure of large organizations, and helps protect against internal fraud.

We believe that the development and management of this policy is the responsibility of VA Central Office, including actively communicating the policy throughout VBA and actively monitoring it for needed updates.

Our audit tests at the five VAROs showed that, at each office visited, employees used some BDN security access codes that were not in compliance with VA's "List of Authorized Commands." Since the issuance of the "List of Authorized Commands," dated April 16, 1985, there have been 23 new BDN commands available to VARO employees. These new commands are discussed in Pension Fast Letters, VA Manual M-21, different chapters of VA Manual M-23, and other VBA guidance. These other directives are not supplements to VA Manual M-23, Pt V and, therefore, result in contradictory guidance. Additionally, there seems to be no requirement for VARO BDN Security Officers to keep a record or index of the changes made to the list of authorized commands. VBA's lack of monitoring and updating the "List of Authorized Commands" has resulted in constant violations.

We refer to this system of BDN limits to command access as "application controls." These application controls are also referred to as "prevention controls," because they help prevent internal fraud. According to OMB Circular A-130, policies surrounding application controls must be evaluated and updated every three years. This continuing update is important because of the changing nature of VBA's EDP environment.

Based on our repeated yearly findings, we believe that VBA should take immediate action to update and revise the "List of Authorized Commands."

DETAILS OF AUDIT

Debt Interest and Administrative Costs

We have reported each year since Fiscal Year 1992 that VA is not in compliance with Public Law 96-466 (the Veterans Rehabilitation And Education Amendments Act of 1980) and Title 38 U.S.C., Section 5315. Public Law 96-466 and Title 38 prescribe that interest and administrative costs shall be charged on any amount owed to the United States for an indebtedness resulting from a person's participation in a benefits program administered by the Secretary other than a loan, loan guaranty, or loan insurance program. However, VA does not charge interest and administrative costs on compensation and pension accounts receivable balances.

The balance for compensation and pension accounts receivable totaled about \$561 million at the end of FY 1998, and more than 61 percent (\$342 million) were over 2 years old. The total interest and administrative costs applicable to FY 1998 were over \$32 million.

In a July 1992 decision, the former VA Deputy Secretary decided that VA would not charge interest on compensation and pension debts. The Office of Inspector General has reported disagreement with the Deputy Secretary's decision since 1992. Congress passed the law with the intent of charging interest and penalties on benefit debts similar to charges levied on other debts owed the Federal government. Rather than continuing the noncompliance, we advocated that VA comply, or work with Congress to change Public Law 96-466 if Department officials believe that the law is not appropriate.

During FY 1998, VA sent documentation to OMB supporting its request for relief from charging interest and administrative costs. On April 10, 1998, OMB returned the request to VA asking for additional information. According to VA officials, a decision has not yet been rendered concerning this issue.

This issue of non-compliance with the Law is reported in the overall VA Consolidated Financial Statement Audit Report.

DETAILS OF AUDIT

National Statistical Sample of CP&E Payments

As part of this year's financial statement audit, we selected and reviewed a national statistical sample of FY 1998 benefit payments to validate the accuracy of the benefits expenses. There are four significant line items related to VBA (Benefits Line of Business). They are located in the Statement of Net Costs:

- Compensation
- Pension
- Education
- Vocational Rehabilitation

Sampling Methodology and Key Factors Regarding Selection

Dollar-unit sampling (DUS) is the type of representative sampling methodology we used for the FY 1998 Financial Statement Audit national statistical sample of benefit payments. (DUS is also known as "probability proportional to size" and "monetary unit sampling.") The sample was pulled from VBA's FY 1998 Payment History File (PHF).

DUS is also the recommended statistical sampling methodology described in GAO's Financial Audit Manual (FAM). We feel DUS is justified because the Payment History File exhibits the following characteristics:

- Dollar amounts of individual items in the population are known.
- The auditor expects that a relatively small amount of misstatement exists in the population (based on prior audit results).

Definition of the Population

The PHF universe includes special payments, one-time payments, irregular, and recurring monthly payments for compensation, pension, education, and vocational rehabilitation. Therefore, we performed four separate Dollar Unit Samples, one for each significant benefit line item.

Tests Performed

We performed detailed testing on each claim folder received. These tests were designed to verify the accuracy of dollar amounts paid in each sample case, verify internal controls

over benefit award processing, and ensure VBA compliance with current laws and regulations regarding benefit payments.

Results of Review

We reviewed a total of 162 cases. We found the following:

- 149 of 162 cases (92.0 percent) contained 0 errors of any kind.
- 12 of 162 cases (7.4 percent) contained data documentation errors (incorrect service dates, missing divorce decrees, etc.), but no incorrect payments.
- 2 of 162 cases (1.2 percent) contained incorrect benefit payments.
- 1 of 162 cases (0.62 percent) was not available for review and is treated as an overpayment for the purposes of this sample.

The two incorrect payment cases were as follows:

- In one non-service connected pension award, the veteran's income had been incorrectly computed, resulting in a monthly underpayment to the veteran of \$86.00, or a total underpayment of \$1,020 since the error occurred.
- In one vocational rehabilitation award, the veteran trainee was erroneously receiving additional money for a dependent school child that had not been properly established. This action resulted in a monthly rate of overpayment of \$43.40, or a total overpayment of \$479.59 since the error occurred.

We contacted the applicable VAROs in each of these two payment error cases, and VARO personnel agreed with our findings of incorrect payment amounts and totals, and they took corrective action.

Evaluation of Sample Results

Error evaluation based on our national sample was based upon GAO guidance (FAM 480.37). The two monetary errors found were projected based upon the following formula:

- 1) Divide the amount of misstatement by the recorded amount in the sample item;
- 2) Multiply the result by the amount of the sampling interval.
- 3) The sum of all projected mis-statements represents the aggregate projected mis-statement of the sample.

Using this formula, projected incorrect monetary amounts are as follows:

COMPENSATION	
<i>No Dollar Errors</i>	
PENSION	
(86.00)	Monthly rate of underpayment (divided by)
<u>154.00</u>	VBA recorded monthly amount (equals)
-56%	Percentage of underpayment (multiplied by)
<u>133,333,333.00</u>	Sampling interval (equals)
(\$74,458,874.27)	► <i>Projected Underpayment for Pension</i>
EDUCATION	
<i>No Dollar Errors</i>	
VOCATIONAL REHABILITATION	
43.40	Monthly rate of overpayment (divided by)
638.79	VBA recorded monthly amount (equals)
7%	Percentage of overpayment (multiplied by)
<u>133,333,333.00</u>	Sampling interval (equals)
\$9,058,793.43	► <i>Projected Overpayment for Voc. Rehab.</i>

COMBINED VETERANS BENEFITS	
(74,458,874.27)	Projected underpayment for Compensation
<u>9,058,793.43</u>	Projected overpayment for Voc. Rehab.
(\$65,400,080.85)	► <i>Projected Underpayment for All Benefits</i>

However, according to GAO's Financial Audit Manual, our DUS projection of \$65 million in incorrect payments is not considered to be significant since it does not approach or exceed the design materiality of \$400 million. Therefore, we are not making any formal recommendations concerning improving benefit award processing.

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