Department of Veterans Affairs

Office of Inspector General

REVIEW OF TREATMENT OF NON-VETERANS AT VETERANS AFFAIRS MEDICAL CENTER (VAMC) SAN JUAN, PUERTO RICO

VAMC San Juan provided health care services to non-veterans that were not in accordance with VA policies.

Report No.: 01-00759-69
Date: May 18, 2001

Office of Inspector General
Washington DC 20420

DEPARTMENT OF VETERANS AFFAIRS
Office of Inspector General
Washington DC 20420

Memorandum to the Director, Veterans Integrated Service Network (10N08)

Review of Treatment of Non-Veterans at Veterans Affairs Medical Center (VAMC) San Juan, Puerto Rico

1. The Office of Inspector General (OIG) conducted a review of health care services provided to non-veterans at the Department of Veterans Affairs (VA) Medical Center (VAMC) in San Juan, Puerto Rico. The review was conducted at the request of the Director, Florida/Puerto Rico Veterans Integrated Service Network (VISN 8). The Network Director was concerned that care was being provided to non-veterans under the auspices of humanitarian and employee care and that the facility had not established appropriate sharing agreements. The review also focused on two other areas of concern involving VA physicians who were alleged to be using VA resources to further their private practices, and the appropriateness of payments made to a private health care provider.

2. Our review did not substantiate the issues concerning VA physicians inappropriately using VA resources in their private practice or the making of inappropriate payments to a private health care provider. We did confirm that VAMC San Juan did not follow Veterans Health Administration (VHA) directives when it provided humanitarian and medical services to non-veterans. Services were inappropriately provided to non-veterans under health care agreements negotiated directly with third party insurers, and reported by the facility as either humanitarian or reimbursable care. Current VHA directives allow VAMCs to "sell" services to non-veterans if certain conditions are met – the first of which is to identify what excess capacity exists and then to implement proper sharing agreements. VAMC San Juan did not determine that it had excess healthcare capacity to sell prior to contracting with a third party insurer. However, based on our review of individual clinic usage by non-veterans at VAMC San Juan the impact of providing these services did not significantly affect eligible veterans access to care.

3. The review also found that VAMC San Juan inappropriately provided medical services to employees that were not directly related to emergency care or job-related injuries. Controls over employee health care services at the facility have historically been weak. During Fiscal Year 2000 the facility had a 30 percent higher usage rate for employee health care services than at the other facilities within the VISN. Although recent actions by management have resulted in reducing unauthorized employee care, continued and systematic monitoring of employee health care services is needed.

4. We also found that VAMC San Juan needed to strengthen controls over billings for Department of Defense (DoD) health care services. Our review of billings for health care services provided under sharing agreements with DoD disclosed 175 instances where the

facility's clinics provided treatment, but did not refer the cases to the finance office for billing. We estimate that these services, if billed, would total approximately $137,000.

5. This report includes recommendations to strengthen controls over non-veteran access to the facility's health care services and to improve the billing process for care provided to DoD personnel. The VISN 8 Network Director agreed with the report recommendations and provided appropriate implementation actions. We consider the report issues resolved and will follow up on planned actions until they are completed.

For the Assistant Inspector General for Auditing

(Original signed by:)

Stephen L. Gaskell
Director, Central Office Operations Division

TABLE OF CONTENTS

RESULTS AND RECOMMENDATIONS

1. VAMC San Juan Did Not Follow Department Rules For Selling Health Care Services To Non-Veterans

In August 2000, the Veterans Health Administration (VHA) issued Directive 1660.1 implementing the provisions of Public Law 104-262, which expanded VHA's authority to share its health care resources. The Directive deals primarily with issues related to VHA's selling of health care services. Specifically, VHA may enter into sharing agreements or contracts for the sale of health care services with any health care provider, or other entity, group of individuals, corporation, association, partnership, Federal, State or local governments, or individual. However, contracts to sell health care services to non-veterans can be executed only under certain conditions. These conditions include specific determinations that existing levels of service to veterans will not be diminished and that the agreement is necessary to maintain acceptable levels and quality of services to veterans or will improve services to veterans. This certification must then be submitted for approval to VHA headquarters within 5 days of the contract award. Proposals to sell inpatient services to non-veterans require the approval of the Secretary of Veterans Affairs and the Under Secretary for Health (USH). In addition, no contracts are authorized which require VA to coordinate insurance benefits or pursue third party insurance billings and collections - contracts must stipulate that the sharing partner be responsible for directly paying VA.

Our review found that Veterans Affairs Medical Center (VAMC) San Juan was selling health care services before the Directive was issued. As a result, the facility did not conform to several of the required conditions cited in the Directive for the selling of health care services. Specifically, (1) a determination was not made that service to veterans would not be diminished and that the agreement was necessary to improve or maintain acceptable levels and quality of health care services, (2) the proposal was not submitted to VHA for approval, (3) the agreements inappropriately required VA to coordinate insurance benefits and pursue third party insurance billings and collections, and (4) there were no agreements with sharing partners requiring that they be responsible for directly paying VA. Facility management reported that they entered into these agreements to enhance revenue for the benefit of veterans while at the same time providing the community access to its unique diagnostic and treatment resources (e.g., Nuclear Medicine, Magnetic Resonance Imaging, Positron Emission Tomography scans, and plasma apheresis therapy).

Our review of individual clinic usage at VAMC San Juan by non-veterans *(Details on clinic usage is presented in Appendix IV on pages 17-20.)* found that the impact of providing these services did not significantly affect access to care by eligible veterans. For example, clinic usage by non-veteran humanitarian and reimbursable patients during Fiscal Year (FY) 2000 represented less than 0.1 percent of all clinic visits. The single most frequently used clinic for reimbursable patients was Nuclear Medicine (diagnostics) which accounted for over half of all reimbursable clinic visits and represented only 0.5 percent of Nuclear Medicine's total visits. For humanitarian cases, the single most frequently used clinic (excluding admitting/screening) was laboratory, which accounted for almost half (excluding admitting/screening) of all humanitarian clinic visits and represented 0.06 percent of laboratory's total visits. During FY 2000 the facility

incurred about $0.5 million in inpatient costs and over $1.3 million in outpatient costs related to treatment of non-veterans. These costs were offset in part through collection of over $0.6 million in patient reimbursements. *(Details on non-veteran workload and cost are presented in Appendix III on page 15.)*

Corrective action has been implemented by the facility. Shortly after the VISN's request for an OIG review, the Director and Associate Director transferred to other VHA facilities. A new Associate Director was appointed and a Director from another VAMC was temporarily assigned to the facility, pending selection of a permanent replacement. Almost immediately, revised policies were issued addressing non-veteran access to VHA health care services. Our review of these revised policies and related controls combined with the results of our reviews of the medical records of non-veterans treated at the facility *(Results presented in Appendix V on pages 21-24.)* showed that corrective actions have been effective. Additional efforts are being undertaken by the facility to identify which clinics/programs have sufficient capacity to allow for sharing/selling. Once this process is complete, the facility can then properly implement sharing agreements/contracts to sell health care services for the benefit of eligible veterans in accordance with VHA Directives.

Conclusion

VAMC San Juan provided health care services to non-veterans that were not in accordance with VHA Directives. The facility has taken corrective action to comply with VHA policy directives on treatment of non-veterans and is assessing which clinics/programs have sufficient capacity to allow for sharing/selling of its health care services.

Recommendation 1:

We recommend that the Director, VISN 8 take action to:

a. Ensure that VAMC San Juan expedites its efforts to assess the capacities of its clinical resources in order to identify if any health care services are available for sale under VHA's expanded sharing authority. This should include a specific determination that existing levels of service to veterans would not be diminished and that enhanced sharing agreements are necessary to maintain acceptable levels and quality of services to veterans or would improve services to veterans.

b. Ensure that VAMC San Juan identifies appropriate sharing partners under the guidelines provided in VHA Directives and initiates properly executed agreements. These agreements should stipulate that the sharing partner is responsible for directly paying VA and do not require VA to coordinate insurance benefits and/or pursue third party insurance billings and collections.

VISN 8 Network Director Comments

The Network Director agreed with the report recommendations 1(a) & (b).

Implementation Plan

The Network Director provided the following implementation actions for each recommendation.

1 (a) The VAMC San Juan is assessing the capacities of its clinical resources and will prepare an inventory of the services that could be sold in accordance with VHA's expanded sharing authority as outlined in VHA Directive 1660.1, dated August 2, 2000. This inventory will be reviewed at the External Revenue Committee for final recommendation and approval by the Medical Center Director. Decision will be made as to what resources can be sold without diminishing existing levels of services to veterans.

1 (b) Sharing agreements will be pursued for only those services recommended/approved as excess and feasible for selling by the Revenue Committee and Medical Center Director respectively. Sharing agreements will stipulate that the sharing partner is responsible for directly paying VA and do not require VA to coordinate insurance benefits and/or pursue third party insurance billings and collection which was our past practice.

(See Appendix VII on pages 27-30 for the full text of the Network Director's comments.)

Office of Inspector General Comments

The Network Director's implementation actions are acceptable and responsive to the recommendation areas. We consider these report issues resolved and will follow up on planned actions until they are completed.

2. New Controls Over Employee Health Care Services Should Eliminate Unauthorized Health Care

Shortly after the arrival of the current Associate Director in November 2000, a strengthened policy addressing non-veteran employee access to medical services was issued. The Associate Director believed that an emphasis on controls was needed because of the unusually high number of non-veteran employees reported as having received medical care. The Associate Director also determined that the health care provided was frequently being provided to employees that was not for either emergency health needs or work related injuries. Upon determining that this care was prohibited under VHA's current rules (in consultation with the VISN Finance Officer, Medical Care Collections Fund Compliance Staff, and the Regional Counsel's Office), a letter was issued to all VAMC employees advising them of the prohibition against non-veterans receiving treatment except for a few special circumstances. This message was reinforced through several "town hall" meetings with employees.

Additional discussions between the VISN and VAMC managers were held to consider appropriate disciplinary actions for employees who may continue to abuse the employee health program. The Regional Counsel recommended, and the facility accepted, the following rules: (1) effective November 29, 2000 (the date of the letter advising all employees of the inappropriateness of receiving non-emergent and non work related care at the facility) employees are to be billed at the statutory rate for all services received that are not properly provided under the employee health program and each case is to be referred for appropriate disciplinary action; and (2) all bills for treatment prior to November 29th are waived due to evidence that rank and file employees received inconsistent advice regarding their eligibility for care and in consideration of the long-standing practices that permitted such care.

Our review of the VAMC's employee health files confirmed that the November 29th policy memorandum and advisory letter to all employees, along with subsequent staff meetings and employee "town hall" meetings, have had an effect in reducing non-emergency and non-job related employee health care. Several recent memoranda and e-mails were identified during the review that supported current management's commitment to strengthening controls. Our review of comparative data for all six medical centers within the VISN showed that, during FY 2000, employees at San Juan used employee health care services at about a 30 percent higher rate than other VAMCs. Although this higher usage rate showed little change during the first 3 months of FY 2001, this most recent rate did not completely reflect the new policies that went into effect in December 2000. Our review of individual employee health cases suggests that controls have been strengthened. We reviewed 50 of the 121 VAMC physicians who received employee health services during the 2 months prior and subsequent to the November 29th policy memorandum (October 2000 through January 2001). The number of visits by these employees to the employee health unit declined from 93 in October/November to 55 in December/January. In only three of these cases were visits found to not be in compliance with the VAMCs employee health policies. *(The results of the medical case reviews are presented in Appendix V on pages 21-24.)* We also reviewed 10 employee medical records with the highest outpatient medical costs in FY 2000 to determine if the use of health services was appropriate. The total cost of health care services provided to these 10 employees was $33,050. In each case the health care services was

appropriate and the employee had a traumatic injury while on duty and filed a workers' compensation claim.

We also reviewed the employee health records of the facility's Chief of Staff and determined that since 1992 a total of 18 visits were recorded (an average of 2/year). All but two of these episodes/visits were for valid employee health related reasons (annual tuberculosis screenings, flu vaccinations, etc.). For those two episodes that were not related to employee health, the Chief of Staff explained that, at the time, he was under the impression that such care was properly authorized under emergency/humanitarian care or reimbursable insurance rules. One of the episodes was an inpatient admission resulting from a late night visit to the emergency room for an acute gastrointestinal disorder. The Chief of Staff has since learned that these episodes of care were not authorized under VHA guidelines. Our discussions with VISN management and review of guidelines issued in consultation with the Regional Counsel indicates that no action is to be initiated regarding the Chief of Staff's unauthorized care since the bills were promptly paid and there was no effort to hide the treatment episodes.

Conclusion

Recent actions by VISN and VAMC management, and in particular the current Associate Director, demonstrate the seriousness with which action is being taken to address the historically weak controls over the employee health care program. Our review further showed that the actions taken have had an effect in reducing unauthorized employee medical treatments. However, because the weak controls over the program are the result of long standing practices, there is a likelihood that the program could revert to its former state unless a systematic and ongoing process is implemented to ensure that employees use the program only for emergency health needs or work related injuries.

Recommendation 2:

We recommend that the Director, VISN 8 ensure that VAMC San Juan implements a systematic and ongoing oversight program to ensure that the employee health program is used only for authorized services. This should include periodic reporting to the VISN on the extent of employee health services provided.

VISN 8 Network Director Comments

The Network Director agreed with the report recommendation 2.

Implementation Plan

The measures taken thus far to eliminate the unauthorized use of the Employee Health Care Services and the treatment of non-veteran employees will continue. This includes orientation on the restriction of medical health care to non-veteran employees and for other than the authorized programs such as emergency and on-the-job related care which has already been initiated and will be on going. This will be reinforced annually and incorporated into the new employee orientation beginning June 1, 2001. The VAMC has implemented a template that identifies all

non-veterans seen on a daily basis, to include employees. They will provide the VISN office with a report on a quarterly basis.

(See Appendix VII on pages 27-30 for the full text of the Network Director's comments.)

Office of Inspector General Comments

The Network Director's implementation actions are acceptable and responsive to the recommendation area. We consider this report issue resolved and will follow up on planned actions until they are completed.

3. Controls Over Billings For Department Of Defense (DoD) Health Care Services Should Be Strengthened

Our review found that reimbursable health care services provided to DoD (including Coast Guard and National Guard units) personnel were not always billed for collection. This situation occurred because facility clinics did not refer all reimbursable treatment cases to the finance office so that bills could be prepared. Of the 568 unique DoD patients treated during FY 2000, 877 separate bills were prepared and sent for collection. These bills totaled $687,636 of which $500,757 had been collected at the time of our review. *(Details on non-veteran workload and cost are presented in Appendix III on page 15.)* We determined, in conjunction with the finance office, that 175 additional bills should have been prepared. Since no bills were prepared for these cases, the value of the lost billings is unknown. However, based on the average amount billed and collected for the 877 cases for which bills were prepared, we estimate that these unbilled cases would total $137,214 ($687,636 total amount billed for 877 separate bills = $784.08 average amount per bill X 175 unbilled = $137,214).

Conclusion

Facility management needs to implement controls to ensure that all reimbursable treatments provided under sharing agreements with DoD are referred to the finance office for billing and collection.

Recommendation 3:

We recommend that the Director, VISN 8 take action to:

a. Ensure that VAMC San Juan initiates action to prepare and issue bills to DoD for those reimbursable treatments identified during the review that were not billed by the facility's finance office.

b. Ensure that VAMC San Juan implements controls so that clinics refer all medical treatments involving non-veterans to the finance office for a determination of whether billing is appropriate.

VISN 8 Network Director Comments

The Network Director agreed with the report recommendations 3 (a) & (b).

Implementation Plan

The Network Director provided the following implementation actions for each recommendation.

3 (a) VAMC San Juan will comply with this recommendation and verify accuracy of episodes of care appearing as DoD reimbursable treatments. We will proceed to gather the required approvals from the different units to proceed with billing and collection efforts.

3 (b) As stated previously, San Juan VAMC has implemented a template that identifies all non-veterans treated on a daily basis. This mechanism identifies and verifies humanitarian, employee and collateral entries. Employee entries are verified with employee physician to ensure that these are valid referrals for treatment. The information is provided to the triad every morning to ensure that billable cases are captured under the correct eligibility and in a timely manner. The data is subsequently being trended by our DSS Coordinator on a monthly basis and forwarded to the finance office for appropriate billing. Unauthorized use of services is being monitored weekly and disciplinary action will be taken if necessary.

(See Appendix VII on pages 27-30 for the full text of the Network Director's comments.)

Office of Inspector General Comments

The Network Director's implementation actions are acceptable and responsive to the recommendation areas. We consider these report issues resolved and will follow up on planned actions until they are completed.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Office of Inspector General (OIG) conducted a review of allegations concerning the delivery of health care services to non-veterans at the Department of Veterans Affairs (VA) Medical Center (VAMC) in San Juan, Puerto Rico. The review was conducted at the request of the Director, Florida/Puerto Rico Veterans Integrated Service Network (VISN 8). The Network Director was concerned that the facility was providing care to non-veterans under the auspices of humanitarian and employee care and that the facility had not established appropriate sharing agreements. The review also focused on two other areas of concern involving VA physicians who were alleged to be using VA resources to further their private practices, and the appropriateness of payments made to a private health care provider.

We reviewed the relevant VHA Directives providing for the care of non-veterans and the circumstances under which care is authorized. We established the extent of non-veteran care at VAMC San Juan by identifying: (1) the various workload classifications for non-veterans, (2) the numbers of visits/episodes of care, (3) the numbers of unique patients, (4) the costs of providing care, (5) amounts billed, and (6) amounts collected. We identified the clinics in which non-veterans were treated, including the percentage of the total workload that non-veterans represented. As part of this effort, we determined what work the facility had done to identify excess capacity that could be used for the care of non-veterans without negatively impacting veterans. We conducted a review of medical records for non-veterans who were recently treated at the facility for the following groups: (1) physician employees, (2) high cost employee care, (3) humanitarian cases, (4) reimbursable cases, (5) sharing cases, and (6) inpatient care. We also reviewed local policies regarding employee health and humanitarian/emergency care, and we reviewed existing sharing agreements and agreements with insurers.

The VISN Director was concerned that the facility's resources were vulnerable to abuse by part-time physicians who could treat their private patients at VA expense. However, no information was available regarding which specific physicians or patients would be the subject or focus of these practices. Our review was therefore limited to interviews and discussions with facility managers and staff who unanimously told us that they were not aware of any instances of VAMC physicians treating their private patients with the facility's resources. Although no information surfaced during our review suggesting that private patients were treated surreptitiously at VA expense, the fact that the facility routinely treated non-veterans, and that these patients were referred from private physicians in the community created the potential for abuse. This potential was compounded by the facility's weak controls over billings for treatments that were not properly referred to the finance office. However, we believe that the strengthened controls over the treatment on non-veterans by the current facility management team and strengthened controls over billings as recommended in this report will significantly reduce the vulnerability of the facility to possible abuse in this area.

The VISN Director also expressed concerns about the relationship between the VAMC and the largest of several companies that the facility had made arrangements with to pay for non-veteran care. The concerns were not based on specific information related to erroneous payments but a general uneasiness about the possibility of a less than arms-length relationship. We agreed to review the contract in order to ascertain whether officers/principals of the company could be

identified as VAMC employees and to conduct a search of available business databases to determine the general nature and scope of the company.

The company was found to be a wholly owned subsidiary of a holding company that also has four other subsidiaries (life insurance, property and casualty insurance, computer related services, and insurance premiums financing services). Its primary business is contracting with providers of health care to provide health services to the company's subscribers. The company is engaged in two principal underwriting activities: (1) its Regular Plan, and (2) the Federal Employees Health Benefit Program. The company also processes claims for the Medicare-Part B Program in Puerto Rico and is a participant of the REFORM which is a program covering approximately 670,00 medically indigent persons in Puerto Rico. The business was started in 1959 with present control dating to January 1999. Total employees number about 600 with total annual revenues of about $1 billion. A crosscheck of the company's principal officers and VAMC employment records did not disclose any apparent conflicts of interest. All indications are that the relationship with the VAMC is at arms length and appropriate.

BACKGROUND

In November 2000 the Deputy Director VISN 8 contacted the OIG to request a review of several issues concerning the treatment of non-veterans at VAMC San Juan, Puerto Rico. Specifically, the VISN Director was concerned that the facility was providing care to non-veterans under the auspices of humanitarian and employee health care and that the facility had not established appropriate sharing agreements. In addition, there was concern about VAMC physicians who were alleged to be using VA resources to further their private practices, and the appropriateness of payments made to a private health care provider.

The issue concerning the treatment of non-veterans initially surfaced during a review by VISN staff indicating that the facility was reporting a number of episodes of care for persons labeled as "NON-VETERAN" with an eligibility code listed as "REIMBURSABLE". VISN managers informed the facility that it was not common to have persons with this sort of eligibility and asked that the cases be reviewed for correctness. The issue of employee health care was also raised since the facility's initial response to the VISN's inquiries indicated that the majority of the non-veteran patients were employees. However, this proved to not be the case and further correspondence with the VISN disclosed that facility management was under the impression that it was authorized to provide (sell) care to non-veterans by a recent VHA Directive regarding enhanced health care resource sharing. VISN managers and the Regional Counsel disagreed with the facility's interpretation of the Directive and warned that the practice was "improper" and "illegal". However, facility management was resistant to change its policy of treating non-veterans based on what the facility director described as the VAMC's "status in the community and our technology", and because of "clinical requirements for a VA facility that operates in a co-jurisdictional environment."

The VISN Director also raised two additional related issues as concerns: (1) if the facility were routinely treating non-veterans, as it appeared, were VAMC physicians with private practices treating their own patients using VA resources, and (2) what was the facility's relationship with the primary insurer who was paying for the non-veteran "reimbursables"?

Summary Of FY 2000 Non-Veteran Workload And Costs

	INPT No	INPT Costs	OPT No	OPT Costs	Billed	Collected	Net Cost
Allied Vets	0	$0	3	$818	$0	$0	$818
CHAMPVA	0	$0	3	$959	N/A	$865	$94
Collateral	3	$0	233	$189,237	N/A	N/A	$189,237
Humanitarian & Emergency	14	$169,686	225	$109,556	$148,708	$88,339	$190,903
Reimbursable Insurance	2	$10,257	41	$15,614	$26,272	$19,361	$6,510
Sharing Agreement	49	$293,080	474	$347,658	$687,636	$500,757	$139,981
Employee	0	$0	2342	$673,149	N/A	N/A	$673,149
Totals	68	$473,023	3,321	$1,336,991	$862,616	$609,322	$1,200,692

Note 1: Does not include cost/collections for care provided to “Other Federal Employees” of which there were 8 outpatients.
Note 2: Inpatient & Outpatient Numbers of Patients and Costs – Decision Support System data provided by VAMC Information resources management staff.

Note 3: Amounts Billed & Collected – Provided by VAMC finance staff.

N/A: Not available or Not Applicable.

Non-Veteran Use Of Clinics - FY 2000

	Clinic Stops									
Clinic Name	**CHAMP VA**	**Col-lateral**	**Employee**	**Other Federal**	**Allied Vet**	**Human-itarian & Emergency**	**Sharing**	**Reim-bursable**	**Total Non-Vet Visits**	**Total All Visits**
EMERGENCY UNIT	0	0	0	0	0	0	0	0	0	1
ADMIT/SCREENING	0	19	331	5	0	305	499	0	1159	49118
TELEPHONE TRIAGE	0	0	0	0	0	0	0	0	0	66
PULMONARY FUNCT	0	0	4	0	0	0	0	0	4	1210
X-RAY	0	13	912	4	0	66	201	5	1201	34259
EEG	0	0	1	0	0	0	11	0	12	492
EKG	0	11	675	1	0	4	17	1	709	10738
LABORATORY	0	109	4889	16	0	222	718	4	5958	393501
NUCLEAR MEDICINE	0	1	51	0	0	2	35	40	129	7824
ULTRASOUND	0	2	32	0	0	3	14	4	55	4928
NURSING	0	3	61	3	0	40	18	0	125	12957
HOME TRTMT SVCS	0	5	0	0	0	0	1	0	6	361
CNH FOLLOW-UP	0	0	0	0	0	0	0	0	0	107
HEALTH SCREENING	0	0	0	0	0	0	0	0	0	2
RESID CARE-NON MH	0	0	0	0	0	0	0	0	0	187
PUB HEALTH NURS	0	0	0	0	0	1	0	0	1	1025
NUTR/DIET - IND	0	0	0	0	0	0	0	0	0	2424
NUTR/DIET - GRP	0	0	0	0	0	0	0	0	0	571
SOCIAL WORK SVC	0	0	0	0	0	0	0	0	0	5642
EVOKED POTENTIAL	0	0	0	0	0	0	0	0	0	1
PHARMAC PHYSIOL	0	0	0	0	0	0	0	0	0	25
PHONE/ANCILLARY	0	0	0	0	0	3	0	0	3	2446
PHONE/DIAGNOSTIC	0	0	0	0	0	0	0	0	0	9
RAD THERAPY TRMT	0	0	0	0	0	0	2	0	2	6759
COMPUT TOMOGRA (CT)	0	0	27	3	0	6	40	7	83	4145
MAG RES IMAG (MRI)	0	1	32	0	0	0	55	2	90	1556
INTERVEN RARIOGRAPH	0	0	1	0	0	2	1	4	8	258
CHAPLAIN-IND	0	0	0	0	0	0	0	0	0	52
CHAPLAIN-GROUP	0	0	0	0	0	0	2	0	2	236
HBPC PHYSICIAN	0	0	0	0	0	0	0	0	0	700
HBPC-RN/RNP/PA	0	0	0	0	0	0	1	0	1	1919
HBPC-SOCIAL WORK	0	0	0	0	0	0	0	0	0	574
HBPC-THERAPIST	0	0	0	0	0	0	0	0	0	505
HBPC DIETICIAN	0	1	0	0	0	0	0	0	1	242
HBPC-CLIN PHARMACY	0	0	0	0	0	0	0	0	0	464
HBPC-OTHER	0	0	0	0	0	0	0	0	0	28

Non-Veteran Use Of Clinics - FY 2000

	Clinic Stops									
Clinic Name	**CHAMP VA**	**Col-lateral**	**Employee**	**Other Federal**	**Allied Vet**	**Human-itarian & Emergency**	**Sharing**	**Reimbur-sable**	**Total Non-Vet Visits**	**Total All Visits**
TELEPHONE/HBHC	0	0	0	0	0	0	0	0	0	949
TELE HOME CARE	0	1	0	0	0	0	0	0	1	123
DENTAL	0	0	12	0	0	6	3	0	21	14850
TELEPHONE/DENTAL	0	0	0	0	0	0	0	0	0	4
PM & RS	0	0	157	0	0	1	185	0	343	9969
REC THERAPY SERVICES	0	0	0	0	0	0	2	0	2	4385
AUDIOLOGY	0	1	11	0	1	0	16	0	29	5089
SPEECH PATHOLOGY	0	0	0	0	0	0	1	0	1	609
PHYSICAL THERAPY	0	5	762	0	0	0	675	0	1442	33337
OCCUPATION THPY	0	0	12	0	0	0	22	0	34	9538
VIST COORD.	0	0	0	0	0	0	0	0	0	737
SCI	0	0	1	0	0	1	0	0	2	1661
POST-AMPUTATION	0	0	0	0	0	0	0	0	0	139
EMG	0	0	6	0	0	0	13	0	19	818
SCI HOME PROGRAM	0	0	0	0	0	0	0	0	0	250
PHONE REHAB SUPP	0	0	0	0	0	1	0	0	1	169
BROS-BLIND REHAB SP	0	0	0	0	0	0	0	0	0	123
OBSERV REHABILITATION	0	0	0	0	0	0	0	0	0	3
GENERAL INT MED	1	17	2	0	0	4	41	0	65	10777
ALLERGY IMMUNOL	0	0	0	0	0	0	20	0	20	1350
CARDIOLOGY	0	1	2	0	0	0	20	0	23	7998
DERMATOLOGY	0	0	0	0	0	0	15	0	15	2701
ENDOCR/METAB	0	0	0	0	0	0	0	0	0	613
DIABETES	0	0	0	0	0	0	0	0	0	1574
GASTROENTEROLOGY	0	0	0	0	0	39	15	0	54	5977
HEMATOLOGY	0	0	0	0	0	0	2	0	2	6690
HYPERTENSION	0	0	0	0	0	0	0	0	0	1484
INFECTIOUS DIS	0	2	0	0	0	0	5	0	7	3242
PACEMAKER	0	0	0	0	0	0	0	0	0	473
PULMONARY/CHEST	0	0	0	0	0	0	6	0	6	3124
RENAL/NEPHROL	0	9	0	0	0	16	7	0	32	1807
RHEUM/ARTHRITIS	0	0	0	0	0	0	13	0	13	1526
NEUROLOGY	0	1	0	0	0	1	33	0	35	4433
ONCOLOGY/TUMOR	0	0	0	0	0	0	0	0	0	6
COUMADIN CLINIC	0	0	1	0	0	0	2	0	3	3365
GERIAT EVAL/MGT (GEM)	0	0	0	0	0	0	0	0	0	77
GI ENDOSCOPY	0	0	0	0	0	0	4	0	4	1586

Non-Veteran Use Of Clinics - FY 2000

	Clinic Stops									
Clinic Name	**CHAMP VA**	**Col-lateral**	**Employee**	**Other Federal**	**Allied Vet**	**Human-itarian & Emergency**	**Sharing**	**Reimbur-sable**	**Total Non-Vet Visits**	**Total All Visits**
WOMENS CLINIC	1	2	0	0	0	0	0	0	3	313
PRIM CARE/MED	0	4	115	0	0	5	16	0	140	149742
PHONE MEDICINE	0	4	1	0	0	3	13	0	21	21824
PHONE GERIATRICS	0	2	0	0	0	0	4	0	6	1097
PRE-BED M.D.- MED	0	0	0	0	0	0	1	0	1	885
CARDIAC CATH	0	0	0	0	0	0	0	0	0	111
CARDIAC STRESS TEST	0	0	0	0	0	0	1	0	1	344
GERIATRIC PRIM CARE	0	0	0	0	0	0	0	0	0	2378
GENERAL SURGERY	0	0	5	0	0	3	46	3	57	9571
ENT	0	1	6	1	1	1	59	0	69	7264
GYNECOLOGY	0	0	0	1	0	4	0	0	5	283
HAND SURGERY	0	0	14	0	0	3	16	0	33	1179
NEUROSURGERY	0	0	2	0	0	0	33	0	35	1154
OPHTHALMOLOGY	0	6	276	1	0	3	36	1	323	29312
OPTOMETRY	0	0	0	0	0	0	0	0	0	2531
ORTHOPEDICS	0	1	7	0	0	2	76	0	86	5085
PLASTIC SURGERY	0	0	0	0	0	0	0	0	0	470
PODIATRY	0	0	0	0	0	0	0	0	0	1524
UROLOGY	0	0	0	0	0	0	18	0	18	17287
PROSTH/ORTHOTICS	0	1	21	0	0	0	33	0	55	11992
ANES PRE/POST-OP CONS	0	0	5	0	0	0	33	1	39	4838
PROSTHETICS SVCS	0	0	0	0	0	0	0	0	0	15
PHONE SURGERY	0	0	6	0	0	0	37	3	46	6428
TELE/PROSTH/ORTH	0	0	0	0	0	0	0	0	0	1
OUTPAT CARE IN O.R.	0	0	5	0	0	0	13	1	19	3221
CYSTO ROOM UNIT	0	0	0	0	0	0	0	0	0	295
SURGICAL PROC UNIT	0	0	0	0	0	0	0	0	0	441
MENTAL HEALTH-IND	0	0	3	0	0	0	0	0	3	5144
DAY TRMT-IND	0	130	1	0	0	1	1	0	133	3812
DAY HOSPITAL-IND	0	0	0	0	0	0	10	0	10	1066
PSYCHIATRY-IND	0	22	14	0	3	2	40	0	81	13646
PSYCHOLOGY-IND	0	5	2	0	0	0	2	0	9	1811
SUBST ABUSE-IND	0	5	3	0	0	2	0	0	10	6023
PTSD GROUP	0	0	0	0	0	0	0	0	0	63
PHONE GENERAL PSYCH	0	8	0	0	0	0	5	0	13	933

Non-Veteran Use Of Clinics - FY 2000

	Clinic Stops									
Clinic Name	**CHAMP VA**	**Col-lateral**	**Employee**	**Other Federal**	**Allied Vet**	**Human-itarian & Emergency**	**Sharing**	**Reimbur-sable**	**Total Non-Vet Visits**	**Total All Visits**
TELEPHONE/HUD-VASH	0	0	0	0	0	0	0	0	0	1
MH PRIM CARE TEA	0	0	2	0	0	1	13	0	16	13014
MH VOCAT ASSIST	0	0	0	0	0	0	0	0	0	1
PTSD CL TEAM-PCT	0	12	0	0	0	0	0	0	12	1859
TELEPHONE PTSD	0	0	0	0	0	0	0	0	0	37
DAY TRMT-GRP	0	436	0	0	0	4	0	0	440	6242
DAY HOSPITAL-GRP	0	0	0	0	0	0	13	0	13	2482
PSYCHIATRY-GROUP	0	0	0	0	0	0	0	0	0	175
PSYCHOLOGY-GROUP	0	0	0	0	0	0	0	0	0	2353
SUBST ABUSE-GRP	0	40	10	1	0	1	0	0	52	7300
PCT PTSD-GRP	0	44	0	0	0	0	0	0	44	1128
MH PRIM CARE TEAM-GRP	0	0	0	0	0	0	0	0	0	1154
PSYCHOGERIA CLIN/INDV	0	0	0	0	0	0	0	0	0	124
CHRON AST H-DIAL	0	0	0	0	0	0	133	0	133	5183
HOME H-DIAL TRNG	0	0	0	0	0	0	0	0	0	20
LIM SELF P-DIAL	0	0	0	0	0	0	0	0	0	111
TELEMEDICINE	0	0	0	1	0	0	0	0	1	299
INFLUENZA IMMUNIZ	0	0	0	0	0	0	0	0	0	161
EMPLOYEE HEALTH	0	0	9054	0	0	0	0	0	9054	9123
TOTALS	2	925	17534	37	5	758	3367	76	22704	1049738

RESULTS OF MEDICAL CASES REVIEWED

We conducted reviews of selected medical records to determine if medical center visits were in accordance with Department policies, rules and regulations and what effect the Medical Center Director's November 29, 2000 memorandum on Non-Veteran Medical Services had on the number of these visits since the memo was issued. Outpatient employee, humanitarian, and reimbursable cases were reviewed. Inpatient non-veteran hospitalization cases were also reviewed to determine the nature and circumstances of admission, and the type of treatment provided.

Employee Health

Medical Center Memorandum No. 05-00-48 establishes policy and provides procedural guidelines for the Employee Health Unit (EHU). The policy states that the EHU will provide diagnostic and/or first treatment for injuries or illnesses that occur during regular administrative working hours, perform necessary physical examinations, and encourage preventive health measures. These preventive measures include tuberculin skin testing; immunizations for Influenza, Diphtheria, and Hepatitis B; annual physical examinations for physicians, dentist, nurses, and certain other employees such as food handlers and employees exposed to radiation. These physicals include lab test, EKGs, and x-rays. The EHU also does pre-employment physicals. The EHU is not intended to be a complete program for maintaining employee's health and may not be used for consultation and treatment of illnesses not arising during working hours that are not occupationally related. For infections and on-the-job injuries the policy states that supervisors are to refer the employee to the Employee Health Physician (EHP).

The EHP advised us that he only treats minor on-the-job illness and injury. More severe cases are referred directly to the Emergency Room (ER). After normal duty hours (8:00am to 11:00am and 1:00pm to 3:00pm) all employees are referred to the ER. The EHP said when employees come in to see him for minor illness and injury that is not job related, he refers them to their private doctor or he may recommend one he knows. If an employee goes to the ER for treatment their insurance company may be billed. Employees may be hospitalized as a beneficiary of the Office of Workers' Compensation Program, as a veteran, or on an emergency basis. Emergency cases are considered a humanitarian service, but charges can be made for these services.

The EHP advised us that he is the only physician authorized to order x-rays, EKGs, laboratory tests, and other procedures related to employee health during normal duty hours. The ER can order procedures for employees for emergencies after regular duty hours.

Physician Employee Health Cases

We selected a sample of physician employee health visits from 121 cases where visits were made in the first quarter of FY 2001 (October, November, and December 2000) and January 2001. All 11 cases where there were 4 or more visits during this period were selected. An additional judgment sample of 39 cases was selected for review. We reviewed employee medical files and in some cases electronic records, such as patient profiles and appointment profiles. In two cases the medical file was not available, so only electronic records were used. The review was done to

determine if physician use of employee health services were in accordance with Department policies, rules, and regulations and if patterns of use after November 30, 2000 changed to reflect VAMC's November 29, 2000 policy amendment. Activity prior to December 12, 2000 (Oct/Nov) was compared to activity subsequent to November 11, 2000 (Dec/Jan).

The review determined that the number of visits declined from 93 in Oct/Nov to 55 in Dec/Jan. Except for three cases, the visits were in accordance with the facility's policy Memorandum No. 05-00-48.

Case 1: Employee is a non-veteran with health insurance. This employee had six dental visits and eight radiotherapy visits in November. In December the employee had one dental and nine radiotherapy visits. All these visits were classified as regular appointments, not employee. There was no employee record to review. An electronic record was reviewed. The EHP said he was unaware of this case and believes the employee did not come through the Employee Health Service because these treatments would not have been authorized.

Case 2: Employee is a non-veteran that had six visits in November and five visits in December for physical therapy. There is no mention of these visits in the employee medical record. Also, there is no record of a workers' compensation claim. According to the EHP, this employee fractured his ankle while on duty and should have reported the injury to the EHU and completed worker's compensation forms. He believes the employee went to his private physician for treatment and got a prescription for the physical therapy. Without proof of an on-the-job injury, the medical center should not have provided the physical therapy.

Case 3: Employee is a non-veteran that had laboratory tests performed on December 25, 2000. The EHU was closed and there is no record that the employee went to the ER to order these tests.

While reviewing the employee medical records for visits in November to January we noticed that many visits shown in the computer records were not recorded in the employee medical records. The EHP told us that chest x-ray and lab results are reviewed in the computer, however, they usually are not put in the file until a physical is completed. EKGs are reviewed and usually put in the file. In many cases x-rays, labs, and EKGs are done, but the employee does not want the physical exam. Nurse screenings are put in the computer record. They are not always put in the employee file. Our review showed that most of the visits not recorded in the employee files were related to physicals not conducted.

High Cost Employee Health Cases

We selected for review the 10 employees with the highest outpatient medical costs in FY 2000 to determine if the use of employee health services were appropriate. The total cost for these 10 employees in FY 2000 was $33,050 with a range of cost of $2,374 to $4,984. Ten employee medical files were reviewed. In all 10 cases the employee had a traumatic injury while on duty and had filed a workers' compensation claim. All treatment provided in FY 2000 was related to

the injury, such as physical therapy and rehabilitation consults or were employee related visits in accordance with Employee Health Service policy.

Humanitarian

We selected a sample of outpatients treated as humanitarian in FY 2000 and 2001. Every 5th case from the FY 2001 listing beginning with the 5th case and six cases that was on both the FY 2000 and 2001 listings. The review compared the number of visits before December 1, 2000 to visits after November 30, 2000 to determine if use patterns changed to reflect the VAMC's November, 29 2000 policy amendment on providing medical services to non-veterans.

A total of 15 humanitarian cases were reviewed to determine the number of visits in October and November 2000 compared to the number of visits made in December 2000 and January 2001. The review showed the visits declined from 15 in Oct/Nov to four in Dec/Jan. In seven cases medical files were unavailable, so only computer records were used for review.

Other observations made during the review of humanitarian cases are as follows:

(1) One patient who had several visits in FY 2000 was brought to the VAMC for treatment of back trauma due to a fall in a supermarket. He was informed that he was ineligible for treatment because he was a non-veteran. He was treated because the supermarket authorized the payment for all medical services. The patient was informed that if the market did not pay he would be responsible for payment.
(2) One patient was an employee treated for a burn from spilling hot coffee on her foot in the VAMC cafeteria.
(3) Three patients were kidney donors that were receiving periodic check-ups as part of the donor process.
(4) One patient who received a hematology-oncology blood transfusion had health insurance.
(5) One patient who visited the GI liver clinic appeared to be part of a research project.

Reimbursables

We selected all eight reimbursable cases listed for the 1st Quarter FY 2001. These included two patients who also received reimbursable treatment in FY 2000. In six cases medical files and computer records were reviewed. For two cases, only computer records were reviewed because the medical files were not available. The review compared the number of visits before December 1, 2000 to visits after November 30, 20000 to determine if use patterns changed to reflect the November 29, 2000 policy amendment. The review determined that there were 17 reimbursable visits in October and November 2000 and no visits in December 2000 and January 2001.

Other observations made during the review of reimbursable cases are as follows:

(1) One patient with a history of thyroid cancer was approved for inpatient surgery by the Chief of Staff based on the surgeon's statement that the expertise needed was only available at the VAMC. The cost was charged to the insurance company. This patient

also had nine outpatient visits in October and November, and four visits in September 2000.

(2) A patient who had two radiology diagnostic procedures performed was the husband of a VAMC physician and was listed on the computer record as not having insurance. The medical file on this patient was unavailable.

Non-Veteran Hospitalization

We selected 16 inpatient cases for review to determine the nature and circumstances of admission, and the type of treatment. Finance Service provided five cases and a sample of 11 cases were selected from a listing of inpatient discharges from FY 1998 through the first quarter FY 2001. All cases selected, including the five from Finance, had discharge dates in the 1st Quarter of FY 2001. In two cases medical files were not available, so electronic records were used to complete the review.

The review disclosed that 13 of the 16 non-veteran hospitalizations were for active duty military personnel under sharing agreements with the VAMC. This consisted of five Army, five Coast Guard, one Air Force, one Marine, and one National Guard personnel. Of the 13 cases three required surgery, six received medical treatment, and four were for depression requiring psychological treatment. The three cases that were not active duty military are explained in more detail below:

Case 1: The patient was a VAMC employee (doctor) at the time of admission that terminated employment within two weeks of discharge. The patient was admitted October 4, 2000 by the ER to the Intensive Care Unit for three days to treat hypertensive cardiovascular disease. The patient received a cardiac catheterization, EKG and other related procedures. The patient had health insurance at the time of admission, but the eligibility was listed as employee.

Case 2: The patient was admitted from the ER on October 22, 2000 for hypertension, with episodes of slurred speech and dizziness, to Neurology and discharged from there after five days with medications and an appointment to return is 12 weeks for follow-up. The patient was also hospitalized in August 2000 for similar problems and computer records showed that this patient had 16 outpatient visits since September 1997 and five outpatient appointments scheduled for January through March 2001 were cancelled by the clinics. This was an emergency humanitarian admission. The computer records show the patient did not have health insurance.

Case 3: The patient was admitted November 16, 2000 from ER for treatment and tests of a thyroid cancer condition. This patient had thyroid surgery at the VAMC on September 22, 2000. Nuclear Medicine diagnostic thyroid exams were performed on October 24 and November 3,6,16, and 30, 2000. There was no record of the type of admission. Since the patient had health insurance this may have been a reimbursable case.

MONETARY BENEFITS
IN ACCORDANCE WITH IG ACT AMENDMENTS

REPORT TITLE: Review of Treatment of Non-Veterans at Veterans Affairs Medical Center (VAMC) San Juan, Puerto Rico

PROJECT NUMBER: 2001-759-D2-73

Recommendation Number	Category/Explanation of Benefits	Better Use of Funds	Cost Avoidance
3(a)	Better use of funds by preparing and issuing bills to DoD for those episodes of care identified during the review that were not billed by the facility's finance office.	$137,214	
Total		$137,214	

VISN 8 NETWORK DIRECTOR COMMENTS

May 14, 2001

VISN 8 Network Director (10N8)

Draft Report of Review of Treatment of Non-Veterans at VAMC, San Juan, Puerto Rico

Assistant Inspector General for Auditing (52)

1. The following is a response to your report regarding the treatment of non-veterans at the VAMC, San Juan.

Item 1. VAMC San Juan did not follow Department Rules for Selling Health Care services to non-veterans

Conclusion:

VAMC, San Juan provided health care services to non-veterans that were not in accordance with VHA Directives. The facility has taken corrective action to comply with VHA policy directives on treatment of non-veterans and is assessing which clinics/programs have sufficient capacity to allow for sharing/selling of its health care services.

Recommendation 1a:

Expedite efforts to assess the capacities of its clinical resources in order to identify if any health care services are available for sale under VHA's expanded sharing authority. This should include specific determination that existing levels of service to veterans would not be diminished and that enhanced sharing agreements are necessary to maintain acceptable levels and quality of services to veterans or would improve services to veterans.

VAMC San Juan Response and Action:

The VAMC, San Juan is assessing the capacities of its clinical resources and will prepare an inventory of the services that could be sold in accordance with VHA's expanded sharing authority as outlined in VHA Directive 1660.1, dated August 2, 2000. This inventory will be reviewed at the External Revenue Committee for final recommendation and approval by the Medical Center Director. Decision will be made as to what resources can be sold without diminishing existing levels of services to veterans.

VISN 8 NETWORK DIRECTOR COMMENTS

Recommendation 1b:

Ensure that VAMC, San Juan identifies appropriate sharing partners under the guidelines provided in VHA Directives and initiates properly executed agreements. These agreements should stipulate that the sharing partner is responsible for directly paying VA and do not require VA to coordinate insurance benefits and/or pursue third party insurance billings and collections.

VAMC San Juan Response and Action:

Sharing Agreements will be pursued for only those services recommended/approved as excess and feasible for selling by the Revenue Committee and Medical Center Director respectively. Sharing agreements will stipulate that the sharing partner is responsible for directly paying VA and do not require VA to coordinate insurance benefits and/or pursue third party insurance billings and collection which was our past practice.

Item 2. New Controls over Employee Health Care Services should eliminate Unauthorized Health Care

Conclusions:

Recent actions by VISN and VAMC management, and in particular the Associate Director and Chief of Staff, demonstrate the seriousness with which action is being taken to address the historically weak controls over the employee health care program. Our further review showed that the actions taken have had an effect of reducing unauthorized employee medical treatments. A systematic and ongoing process should be implemented to ensure that employees use the program only for emergency health needs or work related injuries.

Recommendation 2:

We recommend that the Director, VISN 8 ensure that VAMC, San Juan implements a systematic and ongoing oversight program to ensure that the employee health program is used only for authorized services. This should include periodic reporting to the VISN on the extent of employee health services provided.

VAMC San Juan Response and Action:

The measures taken thus far to eliminate the unauthorized use of the Employee Health Care Services and the treatment of non-veteran employees will continue. This includes orientation on the restriction of medical health care to non-veteran employees and for other than the authorized programs such as emergency and on-the-job related care which has already been initiated and will be on going. This will be reinforced annually and incorporated into the new employee orientation beginning June 1,

VISN 8 NETWORK DIRECTOR COMMENTS

2001. The VAMC has implemented a template that identifies all non-veterans seen on a daily basis, to include employees. They will provide the VISN office with a report on a quarterly basis.

Item 3: Controls over Billings for Department of Defense (DOD) Health Care Services Should be Strengthened

Conclusion:

Facility management needs to implement controls to ensure that all reimbursable treatments provided under sharing agreements with DOD are referred to the finance office for billing and collection.

Recommendation 3a:

Ensure that VAMC, San Juan initiates action to prepare and issue bills to DOD for those reimbursable treatments identified during the review that were not billed by the facility's finance office.

VAMC San Juan Response and Action:

VAMC, San Juan will comply with this recommendation and verify accuracy of episodes of care appearing as DOD reimbursable treatments. We will proceed to gather the required approvals from the different units to proceed with billing and collection efforts.

Recommendation 3b:

Ensure that VAMC, San Juan implement controls so that clinics refer all medical treatments involving non-veterans to the finance office for a determination of whether billing is appropriate.

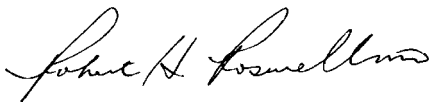
VAMC San Juan Action:

As stated previously, San Juan VAMC has implemented a template that identifies all non-veterans treated on a daily basis. This mechanism identifies and verifies humanitarian, employee and collateral entries. Employee entries are verified with employee physician to ensure that these are valid referrals for treatment. The information is provided to the triad every morning to ensure that billable cases are captured under the correct eligibility and in a timely manner. The data is subsequently being trended by our DSS Coordinator on a monthly basis and forwarded to the finance office for appropriate billing. Unauthorized use of services is being monitored weekly and disciplinary action will be taken if necessary.

VISN 8 NETWORK DIRECTOR COMMENTS

Appendix 1: VAMC, San Juan agrees with the methodology used to estimate the amount of DOD cases if in fact these cases have been entered correctly into the system. In the event that the cases or any percentage of the total cases has been entered erroneously and fall into another category billable/non-billable, the amount of $137,214, or $784 average per bill would be reduced/adjusted. Records will be kept for the semi-annual follow-up of this report as requested by item 3 of your memorandum dated April 11, 2001.

2. I would like to thank you for accomplishing a review on the treatment of non-veterans at our San Juan facility and affording us the opportunity to improve practices.



ROBERT H. ROSWELL, M.D.

FINAL REPORT DISTRIBUTION

VA Distribution

Secretary (00)
Under Secretary for Health (105E)
Acting General Counsel (02)
Acting Principal Deputy Assistant Secretary for Management (004)
Principal Deputy Assistant Secretary for Policy and Planning (008)
Acting Assistant Secretary for Public and Intergovernmental Affairs (002)
Deputy Assistant Secretary for Public Affairs (80)
Deputy Assistant Secretary for Congressional Affairs (009)
Director, Management & Financial Reports Service (047GB2)
Acting Chief Network Officer (10N)
Veterans Integrated Service Network Director (10N08)

Non-VA Distribution

Office of Management and Budget
U.S. General Accounting Office
Congressional Committees:

- Chairman, Senate Committee on Governmental Affairs
- Ranking Member, Senate Committee on Governmental Affairs
- Chairman, Senate Committee on Veterans' Affairs
- Ranking Member, Senate Committee on Veterans' Affairs
- Chairman, House Committee on Veterans' Affairs
- Ranking Democratic Member, House Committee on Veterans' Affairs
- Chairman, Senate Subcommittee on VA, HUD, and Independent Agencies, Committee on Appropriations
- Ranking Member, Senate Subcommittee on VA, HUD, and Independent Agencies, Committee on Appropriations
- Chairman, House Subcommittee on VA, HUD, and Independent Agencies, Committee on Appropriations
- Ranking Member, House Subcommittee on VA, HUD, and Independent Agencies, Committee on Appropriations
- Chairman, Subcommittee on Oversight and Investigations, House Committee on Veterans' Affairs
- Ranking Democratic Member, Subcommittee on Oversight and Investigations, House Committee on Veterans' Affairs
- Staff Director, Subcommittee on Oversight and Investigations, House Committee on Veterans' Affairs

This report will be available in the near future on the VA Office of Audit web site at **http://www.va.gov/oig/52/reports/mainlist.htm** **"**List of Available Reports"**.** This report will remain on the OIG web site for two fiscal years after it is issued.