



Department of Veterans Affairs Office of Inspector General

MANAGEMENT LETTER: AUDIT OF DEPARTMENT OF VETERANS AFFAIRS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2001

To Report Suspected Wrongdoing in VA Programs and Operations
Call the OIG Hotline - (800) 488-8244

**DEPARTMENT OF
VETERANS AFFAIRS**

Memorandum

Date: June 21, 2002

From: Director, Financial Audit Division (52CF)

Subj: Management Letter: Audit of Department of Veterans Affairs Consolidated Financial Statements (CFS) for the Year Ended September 30, 2001 (Report No. 01-01463-123)

To: Acting Assistant Secretary for Financial Management (004)

1. The Office of Inspector General's (OIG's) report titled "Audit of the Department of Veterans Affairs Consolidated Financial Statements for Fiscal Years 2001 and 2000" (Report No. 01-01463-69, dated February 27, 2002), provided you the auditor's unqualified opinion on the Department's CFS and reports of internal control and compliance with laws and regulations. The report identified 11 internal control issues and 1 noncompliance issue considered reportable under applicable financial statement audit standards.
2. The attached management letter provides 19 additional observations and related recommendations from the audit to further assist you in improving internal control and financial reporting. The management letter also contains a schedule showing the results of the follow-up of prior year CFS audit findings.
3. The independent public accounting firm Deloitte & Touche LLP performed the audit for the OIG. The OIG defined the requirements of the audit, approved the audit plans, monitored the audit, and reviewed the draft report. We agree with the conclusions and recommendations in this management letter. The contractor and my staff will continue to work with your staff on these issues as we proceed on the audit of VA's Fiscal Year 2002 CFS. Please contact me at (202) 565-7013 if you have questions or need more information.

(original signed by:)
MARIE A. MAGUIRE

Attachment



To the Chief Financial Officer and the Inspector General of the
Department of Veterans Affairs

In planning and performing our audit of the consolidated financial statements of the Department of Veterans Affairs (VA) for the year ended September 30, 2001, collectively referred to as the financial statements [on which we have issued our report dated February 19, 2002, which expresses an unqualified opinion and includes explanatory paragraphs relating to the adoption of Statements of Federal Financial Accounting Standards (SFFAS) Nos. 10 and 21 as discussed in Note 21, a change in the fixed asset capitalization policy discussed in Note 21, and the restatement discussed in Note 21], we obtained an understanding of the internal control over financial reporting. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the requirements of the Office of Management and Budget (OMB) Bulletin No. 01-02, "*Audit Requirements for Federal Financial Statements*".

With respect to the internal control over financial reporting, we obtained an understanding of the design of relevant policies and procedures, and whether they have been placed in operation; and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses and other reportable conditions under standards established by the American Institute of Certified Public Accountants. We categorized the weaknesses into three general areas: Management (MGT), Information Technology (IT), and Operations (OP). The material weaknesses, incorporating instances of noncompliance with certain provisions of laws and regulations, that we noted in our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance Based upon the Audit Performed in Accordance with Government Auditing Standards dated February 19, 2002 (contained in the OIG report No. 01-01463-69, *Audit of the Department of Veterans Affairs Consolidated Financial Statements for the Fiscal Years 2001 and 2000* issued February 27, 2002) are listed below.

Reportable Conditions - Material Weaknesses

1. Management Ownership of Financial Data (MGT)
2. Reliance on Independent Specialists (MGT)
3. Management Legal Representation (MGT)
4. Information Technology Security Controls (IT)

5. Loan Guaranty Application Systems (IT)
6. Integrated Financial Management System (OP)

Other Reportable Conditions

7. Application Program and Operating System Change Controls (IT)
8. Business Continuity and Disaster Recovery Planning (IT)
9. Authorization of Compensation and Claim Payments (OP)
10. Loan Guaranty Business Process (OP)
11. Operational Oversight (OP)

Our consideration of VA's internal control over financial reporting would not necessarily disclose all matters in VA's internal control over financial reporting that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by the error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We believe that the six reportable conditions identified above are also material reportable weaknesses.

We did note other matters related to the internal control over financial reporting and certain other accounting, administrative or operating matters. Our observations and recommendations regarding such matters are presented in the Attachment.

This report is intended solely for the information and use of the management of the Department of Veterans Affairs (VA), the Office of Inspector General, the Office of Management and Budget, the U. S. General Accounting Office, and the U. S. Congress and is not intended to be and should not be used by anyone other than these specified parties.

Original Signed

February 19, 2002

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OBSERVATIONS ON OTHER MATTERS

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INFORMATION TECHNOLOGY**1. Other Information Technology (IT) Controls****(Repeat Observation)****Observation:**

In addition to the security weaknesses that the Department has identified and is in the process of addressing, we noted the following matters during our review of IT controls at VA data centers and medical locations:

- Inadequate security plans and security administration procedures as required by OMB Circular A-130;
- Improper access by programming staff to production security software options and logs;
- Inappropriate access capabilities by application programmers and system support staff to production data;
- Inadequate review, investigation and documentation of network access exceptions, use of powerful programs, data access violations and transaction exceptions;
- Physical access by individuals with incompatible duties to computer room storing production hardware, critical financial and medical applications and data; and
- Inconsistent anti-virus software upgrade at all locations and improper set up to alert administrators to take prompt actions.

Because of the sensitive nature of these weaknesses, the details of our findings are not included herein, but have been issued to the VA Office of Inspector General (OIG) with limited distribution.

Recommendation:

We recommend that the specific matters identified therein be acted upon expeditiously to improve the security of VA's information and assets.

2. Information Technology Human Capital**(Repeat Observation)****Observation:**

Our reviews of the VA data centers and VA program operating locations indicated that there is a significant human capital challenge that management faces related to human resource planning, knowledge transfer, and systems and security administration responsibilities among data centers, field offices and medical centers. A substantial number of VA IT personnel have recently retired or will be of retirement age in the next few years. Also, the retention of the IT workforce is a continuing challenge given the demand for IT professionals in the marketplace. This loss of human capital and knowledge in the IT organizational structure places VA's information and its processing capabilities at risk.

Recommendation:

We recommend that VA develop a strategy to focus on IT personnel as strategic assets to the organization. Key elements of the strategy should include workforce planning to

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evaluate future needs and provide for leadership continuity and succession planning; development of initiatives to attract new employees; and, establishment of performance incentives, recognition and training programs that motivate and help retain employees.

3. Organizational Cross-cutting IT Issues**(Repeat Observation)****Observation:**

During our review, we noted impediments across the VA organization to achieving the effective coordination of efforts for validating user access needs, and reviewing and removing inactive access to production systems and data. For instance, our review of access privileges to production data at the Austin Automation Center (AAC) by personnel in the Austin Financial Services Center (FSC) indicated segregation of duty incompatibilities with respect to the FSC personnel. Access to Veterans Benefit Administration (VBA) production data at Hines and Philadelphia by regional VBA finance personnel indicated similar weaknesses. Management of the VA data centers were generally aware of these issues, but expressed a lack of authority to deny/change/delete access privileges, especially in the context of being customer-focused service centers.

A second area relates to business continuity/ disaster recovery testing exercises organized by data centers. For instance, the AAC conducts an annual disaster recovery test and seeks participation by its customers in the testing/recovery of critical applications. However, customer participation is not required, thereby limiting the effectiveness of the testing exercise.

Recommendation:

We recommend that VA establish policies, procedures and directives to achieve the cross-organizational behavior required to improve its internal controls, including system access privilege controls and disaster recovery testing.

OPERATIONS**4. Aged Accounts Payable Accounts****(Repeat Observation)****Observation:**

The Veterans Health Administration (VHA) had significant aged and invalid accounts payable balances as of September 30, 2001, requiring an adjustment of approximately \$19 million for reporting purposes. The existence of accounts payable beyond 60 days indicates that the accounts payable amounts are not being properly monitored and managed by the individual medical center stations. The validity of the old accounts payable balances is questioned since normally vendors would not allow their invoices to remain unpaid after 60 days. The Department should ensure that appropriate validation procedures are in place and enforced at the component level to ensure only accurate and valid financial information is reported.

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Recommendation:

We recommend that the VHA CFO in coordination with management from the Veterans Integrated Service Network (VISN) closely monitor and analyze accounts payable outstanding at a station level. Any old or invalid payables should be evaluated to determine if the payables need to be reduced to appropriate levels as determined by the review of supporting documentation.

5. Accounts Payable Documentation**Observation**

A VA medical center purchased and received goods and services in FY 1997 from another Federal agency for \$368,758, but the transaction was still recorded as an accounts payable at year-end. The station recorded a Non-Federal (A) code on the PO instead of a Federal (B) code. Payments for Non-Federal vendors are made through Computer Associated Payment Processing System (CAPPS) and payments to Federal vendors are done through On-line Payment Account System (OPAC). The station cannot verify whether payments were made against this transaction.

A medical center purchased a motor vehicle costing \$284,622. The vehicle was received September 12, 2001 and payment was made on January 18, 2002. However, it was not recorded as accounts payable as of September 30, 2001 because the accounting department never received a receiving report and the FMS system did not generate a receiving report.

Recommendation:

The stations need to follow-up and investigate outstanding accounts payable balances. The stations should ensure that there is a proper cutoff of payables at the end of the fiscal year. Station should ensure that receiving reports on all items received are prepared and processed. Stations should ensure that receiving reports are completed when goods are received.

6. Operating Lease Commitments**(Repeat Observation)****Observation:**

VA does not have an effective process to accumulate information on the Department's future lease commitments for buildings and equipment. While we understand that there is a significant volume of operating leases maintained at the component or satellite station levels, a process to capture the necessary reporting data regarding outstanding financial commitments should be developed and implemented. This information is required to complete a footnote disclosure required for capital and operating lease payments.

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Recommendation:

We recommend that the CFOs for VHA, VBA, NCA and other departmental administration gather operating lease information at the station level and accumulate financial reporting data to be assimilated at a financial reporting level at headquarters for year ending footnote disclosure requirements

7. Compensation and Pension Actuarial Model Assumptions**Observation:**

Since there is a vast volume of data used in the measurement of the liabilities of the Compensation and Benefits programs, and the experience data provided by the VA has been limited (there has been no experience data provided prior to the September 30, 1994 valuation), we recommend that the experience data continue to be collected and analyzed. This ongoing compilation and analysis of the experience data will assist the valuation team in identifying new trends as well as further validating the use of trends currently assumed by the model. Although the current model produces a reasonable measure of the liabilities, the following are our observations, which we feel, should be monitored for future valuations:

- The development of the other-than-mortality termination trend rate by Price Waterhouse/Coopers (PwC) appears to be drawn from a small sample of data, and as such, does not appear to be readily supported by experience of the general U.S. population. We recommend that this experience continue to be collected and carefully analyzed to determine the appropriateness of the assumed future reduction in other-than-mortality terminations. It is possible that this assumption may even contradict trends in health care and physical therapy improvement which could allow Compensation beneficiaries to cease benefit payments more often, which would lead to an increase in the other-than-mortality termination rate. Along these lines, we also recommend that the possibility of altering the model to account for the various disability grades and benefits offered by the Compensation program be considered.
- We would also suggest an independent review be conducted periodically of the various experience rates derived by PwC for use in the model. This review could serve to confirm the appropriateness of the methodology used to develop these assumptions.
- The PwC report acknowledges the terrorist attacks of September 11, 2001. We have no reason to disagree with their comment that these attacks should not have a material effect on the Compensation and Benefit liabilities as of September 30, 2001. Of course, events and emerging experience should be monitored to determine if future measurements should be adjusted.
- As in years past, the discounting of liabilities does not include the discounting of operations expenses. As expenses are an integral part when determining liabilities, PwC may want to consider factoring expenses into their valuation. If expenses are large, this could greatly increase the total amount of the liabilities.

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- A recent study conducted by VA and the Department of Defense found American soldiers who served in the Persian Gulf conflict are nearly twice as likely as other military personnel to develop Amyotrophic Lateral Sclerosis, commonly referred to as Lou Gehrig's Disease. The VA has announced that they would offer immediate disability and survivor benefits to veterans with the disease who served in the Persian Gulf conflict. Emerging experience should be monitored to determine if any of the demographic assumptions need to be adjusted in the future.

Recommendation:

We recommend that the experience data continue to be collected and analyzed. This ongoing compilation and analysis of the experience data will assist the valuation team in identifying new trends as well as further validating the use of trends currently assumed by the model.

8. SFFAS No. 10 Implementation**Observation:**

The provisions of SFFAS No. 10 "Accounting For Internal Use Software" became effective for FY 2001. This Standard requires that the VA capitalize the cost of internal use software in the Software Development Phase of usage. The VA did not have in place the necessary data, cost accounting systems or financial policies to meet the requirements of this standard to prepare an accurate summary of capitalizable costs or to properly classify its information systems by the Software Development Project Life Cycle Phases. The standard requires that all projects be classified as Phase 1, the Preliminary Design Phase; Phase 2, the Software Development Phase; or Phase 3, the Post-Implementation Phase. The information needed to meet the SFFAS No. 10 standard was developed on an ad-hoc basis months after the end of the fiscal year based on interviews with VA Information Systems personnel and the review of contract and vendor invoice information.

Recommendation:

We recommend that VA put in place cost accounting systems and policies to properly capitalize Internal Use Software Costs in the future.

9. SAS 70 Reviews of Mortgage Loan Servicers**Observation:**

As part of the VA's Mortgage Loan Sale program, the loans sold through public offerings are serviced by a number of outside vendors, upon which the VA is dependent for the proper servicing of the loans. These outside vendors collect the payments on the loans and are responsible for keeping an accurate accounting of loan activity. VA is dependent on the performance of third parties to accurately record and account for activity with respect to its Mortgage Loan sale activity. A SAS-70 review is performed by an outside auditing firm as an independent analysis of internal control at an outside organization. SAS-70 reviews give reasonable assurance that the outside vendor has the systems and procedures in place to meet the needs for accurate and timely information. We found no evidence of a SAS-70

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review having taken place at any of the vendors which service VA's loans under the Mortgage Loan sale program.

Recommendation

We recommend that in the next fiscal year, SAS-70 reviews of a Type 2 nature (in which the controls are tested) be completed at all loan servicers in the Mortgage Loan Sale program.

10. Interest and Administrative Costs**(Repeat Observation)****Observation:**

Public Law 96-466, the Veterans Rehabilitation and Education Amendments of 1980, and the Title 38 U.S.C. Section 5315 prescribes that interest and administrative costs shall be charged on any amount owed to the United States for any indebtedness resulting from a person's participation in a benefits program administered by the Secretary other than loan, loan guaranty, or loan - insurance program. VA does not charge interest and administrative costs on their compensation and pension accounts receivable balances, which resulted in an understatement of approximately \$38.4 million.

Recommendation:

We recommend that the VBA CFO implement policies and procedures to administer the requirements of Public Law 96-466 and Title 38 with respect to interest and administrative charges or propose a legislative remedy to request a waiver of these requirements for the Veterans being served.

11. Overstated Payroll Withholdings**Observation:**

While performing the agreed-upon procedures for the retirement, Health Benefits and Life Insurance Withholdings/Contributions and Supplemental Semiannual Headcount Report, we identified an error in the PAID system for one sample item, which resulted in incorrect payroll withholdings for basic and additional life insurance elections that impacted a total of 39 employees. The withholdings should have been based on the base salary reflected on the employees' PAID master record. For employees whose salary was near the next thousand, PAID recalculated the salary and increased the base salary by \$1,000, which resulted in higher deductions for basic and additional life insurance withholdings.

Recommendation:

We recommend that the VA perform a detailed analysis of the PAID base salary computations to identify the programming error, which caused the incorrect withholdings. In addition, the analysis should identify the population effected by the error, determine how long the problem existed and determine the total amount withheld in error. The VA should correct the programming error and refund the over withholdings to the affected employees.

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12. Procurement of Goods and Services**Observation:**

At some medical center locations, there was significant splitting of payments to keep the value of the convenience check below the established \$2,500 check limit for drafting a check. The following instances were noted during the medical center site visits:

- At one medical center, there were thirteen (13) transactions noted which were split into 58 checks to keep the value of the check below \$2,500.
- At one medical center, there were eighteen (18) transactions noted which were split into 92 checks to keep the value of the check below \$2,500.
- At one medical center, there were twenty-four (24) transactions noted which were split into seventy-three (73) checks to keep the value of the check below \$2,500.

Agent Cashiers are subject to the administrative supervision of the Fiscal/Finance Officer, and are responsible to VA for the performance of all duties relating to the advance, payment, and accountability for all funds entrusted in their care.

Recommendation:

Fiscal personnel should not issue multiple convenience checks in order to exceed check limitations.

13. Managerial Cost Accounting Requirements**(Repeat Observation)****Observation:**

Although improvements have been made, VA is not in compliance with the SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards for the Federal Government" provisions that require that systems accumulate cost data at the activity level. VBA fully implemented the Activity Based Cost (ABC) system for providing their cost accounting information. The National Cemetery Administration (NCA) implemented the ABC system during FY 2000. Even though VHA has not fully implemented the Decision Support System (DSS), some VHA medical centers had not entered the cost information into the system.

Recommendation:

We recommend that all VHA medical centers enter their cost information into the DSS system in order to provide the cost accounting data required at the activity level.

14. Vendee Mortgage Trust**(Repeat Observation)****Observation:**

VA continues to have vendee loan sales to reduce the administrative burden of servicing vendee loans. During the period FY 1992 through FY 2000, the total loans sold amounted to \$11.4 billion. Under the sale of Vendee loans, Certificates are issued pursuant to the Pooling and Servicing Agreement (the Agreement) among VA, the Master Servicer, and the Trustee.

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On the closing date of the Certificates, VA will transfer its entire interest in the related loans to the Trustee for the benefit of the related certificateholders pursuant to the Agreement. Under the Agreement, the Trust will issue certificates backed by mortgage loans and installment contracts. The Trust will own the mortgage loans and other property described in the offering and the Trust will make an election to treat certain of its assets as one or more Real Estate Mortgage Investment Conduit (REMIC)s for U.S. federal income tax purposes. The Certificates will represent interests in the assets of the Trust and will be paid from the Trust's assets.

VA did perform any annual financial statement audits of the trusts identified under the agreement for the Vendee Mortgage Trust Certificates for loans sold under the American Housing Trust (AHT VI - AHT XI) and the Vendee Mortgage (VMT 92-1 through 00-3). VA provides a guaranty for the payment of principal and interest to the certificateholder made by the Trustee through the master servicer. A requirement for an audit of the activity of the trustee enhances the accountability and the fiduciary responsibility of the Trustee under the agreement.

Recommendation:

We recommend that the VBA CFO implement policies and procedures to require annual financial statement audits of the Vendee Mortgage trusts for all loan sales currently made by the VA.

15. Loan Guaranty Knowledge Sharing**Observation:**

Much of the LGY related institutional knowledge and technical insights resided with a few individuals in the LGY program office. Such knowledge and insights are not adequately documented to provide appropriate procedures for employees and to promote knowledge sharing. Also, many of these individuals are involved in the design of the systems as well as testing and acceptance process, which may impair segregation of duties. Enhancing system documentation decreases the risk of losing in-depth knowledge of a very complex system such as LGY in the event of staff turnover. This documentation could help prevent system downtime, errors and delays in data processing, system development and maintenance activities.

Recommendation:

We recommend that VBA continue to apply resources to document key LGY systems environment and disseminate knowledge of LGY systems and business processes via appropriate staff training programs. VBA should review its system development and maintenance documentation, and ensure that clear responsibilities are assigned to update and document systems purpose, functional features, security and controls, and business processing requirements and procedures to reflect current LGY environment.

16. Environmental Liabilities**Observation:**

VA stations with identified toxic liabilities are required to submit liability accruals in accordance with the VA property plant & equipment policy. We compared station accruals

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for FY 2001 with recent toxic payments and obligation activity and observed eight stations with recent toxic payments and/or obligations that did not submit liability accruals.

VA should compile and track all hazardous waste payments and obligations on a regular basis to be used as a risk management tool and guide to reviewing toxic liability accruals on an on-going basis. Loss data should be compiled in a standard format (at least on an ongoing basis and for all open and closed toxic clean-ups showing, at least the following information: (a) clean-up name or other identification, (b) date clean-up was identified, (c) station, (d) toxic type (i.e. asbestos, fuel storage tanks, mold, site clean-up or other hazardous waste) (e) status at valuation date (i.e. ongoing or completed), (f) original amount obligated, (g) amount paid from inception to valuation date, and (h) remaining obligation at valuation date. Data should be valued as of Fiscal Year end.

Recommendations:

We recommend that VA perform similar crosschecks periodically and follow-up with individual stations to ensure that accruals are being posted properly. Management should develop and compile a database to track payment and obligation data to be used as a risk management tool. VA management should require annual certification that all known toxic liabilities have been recorded.

17. Medical Malpractice Risk Management**Observation:**

VA does not estimate case reserves. Most self-insured programs require individual case reserve estimates (i.e. total amounts remaining to be paid) for every open claim of reasonable size. Case reserves are set by program attorneys or claims professionals in conjunction with risk managers based on known claim information and professional judgment and are reviewed and updated periodically.

Loss data should be compiled in a standard format (at least on an ongoing basis and for all open and closed malpractice liability and other tort claims) showing, at least the following information: (a) individual claim name or other identification, (b) date of accident or injury, (c) date claim filed, (d) status at valuation date (i.e. open or closed), (e) original amount claimed, (f) amount paid from inception to valuation date, and (g) remaining case reserve at valuation date (or current estimate of total settlement amount). Data should be sorted and subtotaled by year of accident and valued as of fiscal year end (or more preferably, as of the audit date). The lack of effective case reserves will impair the agency's ability to effectively budget for future cash payments.

Ideally, ALAE data (i.e. legal fees, expert witness fees and other expenses which can be directly associated with individual claims) should be collected and compiled in a format similar to losses as recommended above.

Recommendation:

We recommend that case reserves be estimated on open claims. We also recommend that the VA perform a review of ALAE to ascertain a reasonable ratio of ALAE dollars expensed to loss dollars paid for claims of average, below average and above average size.

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18. Validity and Completeness of Death Statistics**Observation:**

The VA provides a variety of benefits for veterans and their survivors. The VBA relies on a monthly death match comparison of the Social Security Administration database with the VA death records. A secondary source of information is the notification of the veteran's death by the immediate family. The reliability and accuracy of the SSA database does not provide VA absolute assurance on the accuracy and completeness of the reported death claims. Non-reported deaths would cause payments to continue into the future.

Recommendation:

VA should consider purchasing death statistic data from states with a high concentration of veterans. State death statistics are considered more accurate and reliable than the database maintained by SSA.

19. VA Intragovernmental Trading Partners**Observation:**

The following intragovernmental amounts with federal trading partners, which were included in the reported Required Supplemental Information for "other" asset or liability categories whose individual transactions comprise at least 20 percent of the SGL accounts included in the asset and liability line item categories, were not reconciled because the VA could not determine the trading partner.

SGL Account	Trading Partner Code	Amount
1310	0	24,231,180
1410	0	87,077,138
2110	0	(27,689,372)
5900	0	(1,182,321)
8500	0	58,567,202

Recommendation:

We recommend that the VA review all intragovernmental transactions to ensure that a trading partner code is entered into the financial records.

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FOLLOW-UP OF YEAR FINDINGS

Prior Year Comments	Still Relevant and Repeated	Adequately Addressed or No Longer Relevant
Integrated Financial Management System	X	
Information Technology (IT) Security Controls	X	
Application Program and Operating System Change Controls	X	
Business Continuity and Disaster Recovery Planning	X	
Operational Oversight	X	
Medical Malpractice Risk Management	X	
Aged Accounts Payable Accounts	X	
Operating Lease Commitments	X	
Compensation and Pension Actuarial Model Assumptions		X
Future Discounting Methodologies for the Compensation and Pension Model		X
Interest and Administrative Costs	X	
Vendee Mortgage Trust	X	
Managerial Cost Accounting Requirements	X	
Information Technology Human Capital	X	
Organizational Cross-cutting IT Issues	X	
Reconciliation of C&P Accounts Receivable		X

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