

VA Office of Inspector General

OFFICE OF AUDITS AND EVALUATIONS



# Veterans Health Administration

*Review of  
South Texas Veterans  
Health Care System's  
Management of Fee Care  
Funds*

January 10, 2013  
11-04359-80

## **ACRONYMS AND ABBREVIATIONS**

CFO	Chief Financial Officer
OIG	Office of Inspector General
STVHCS	South Texas Veterans Health Care System
VA	Veterans Affairs
VHA	Veterans Health Administration
VISN	Veterans Integrated Service Network

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# Report Highlights: Review of VHA's South Texas Veterans Health Care System's Management of Fee Care Funds

## Why We Did This Audit

Through the fee care program, eligible veterans may receive medical care from non-VA providers when they cannot easily obtain the care at VA medical facilities. We evaluated the merits of an allegation that the South Texas Veterans Health Care System (STVHCS) authorized several million dollars in fee care during FYs 2009 and 2010 although it did not have sufficient funds obligated and available to pay for the services the veterans received.

## What We Found

We substantiated the allegation, determining that STVHCS authorized \$29 million in fee care during FYs 2009 and 2010 without sufficient funds to pay for the services received by veterans. STVHCS did not ensure clinical and fee staff complied with required steps for authorizing fee care and fee staff also did not timely process fee care payments. This occurred because STVHCS clinical and fee staff lacked defined roles and responsibilities, sufficient training, and adequate supervision.

In addition, management in neither STVHCS nor Veterans Integrated Service Network (VISN) 17 had effective oversight mechanisms in place to ensure sufficient funds were available to pay for the fee care received by veterans. STVHCS lacked visibility over these unpaid claims when vendors' invoices were received until fee staff researched, summarized, and processed this information dating back to FY 2009.

These processing deficiencies resulted in a shortfall of approximately \$29 million needed to cover a significant backlog of unpaid vendor claims. In addition, STVHCS incurred avoidable interest penalties when it did not make timely payments for contracted fee services subject to the Prompt Payment Act.

## What We Recommended

We recommended the Director of VISN 17 establish procedures, including clear roles and responsibilities, to ensure clinical and fee staff process fee care authorizations properly and pay vendor invoices timely. The STVHCS Director should ensure staff receive periodic training on fee care procedures. Finally, we recommended the VISN 17 and STVHCS Directors establish oversight mechanisms to ensure effective control of fee care funds.

## Agency Comments

The VISN 17 and STVHCS Directors concurred with our finding and recommendations and provided appropriate action plans. We consider these planned actions acceptable and we will follow up on the implementation of the corrective actions.

A handwritten signature in black ink that reads "Linda A. Halliday".

**LINDA A. HALLIDAY**  
Assistant Inspector General  
for Audits and Evaluations

# TABLE OF CONTENTS

Introduction.....	1
Results and Recommendations .....	2
Allegation    South Texas Veterans Health Care System Incurred Budget Shortfalls of \$29 Million in FYs 2009 and 2010 .....	2
Recommendations .....	6
Appendix A    Scope and Methodology.....	7
Appendix B    Veterans Integrated Service Network 17 Director’s Comments.....	8
Appendix C    South Texas Veterans Health Care System Director’s Comments .....	9
Appendix D    Office of Inspector General Contact and Staff Acknowledgments.....	12
Appendix E    Report Distribution .....	13

## INTRODUCTION

### **Objective**

On September 6, 2011, the Office of Inspector General (OIG) received an anonymous allegation that South Texas Veterans Health Care System (STVHCS) authorized several million dollars in fee care in FYs 2009 and 2010 although it did not have sufficient funds obligated and available to pay for the medical services received by veterans. We conducted this review to assess the merits of the allegation.

### **Health Care System**

STVHCS is part of Veterans Integrated Service Network (VISN) 17. STVHCS includes the Audie L. Murphy VA Hospital in San Antonio, TX, and the Kerrville VA Hospital in Kerrville, TX. It also has Community Based Outpatient Clinics located in Beeville, Del Rio, Kingsville, New Braunfels, San Antonio, Seguin, Uvalde, and Victoria, TX. According to VISN and STVHCS officials, STVHCS had a total budget of approximately \$623 million, with over \$65 million budgeted for its fee care program in FY 2009. The STVHCS FY 2010 budget totaled approximately \$646 million, with over \$83 million budgeted for its fee care program.

### **Program Overview**

The fee care program helps eligible veterans receive medical care from non-VA providers when they cannot easily obtain the care at VA medical facilities. The program pays non-VA costs when VA is unable to provide specific treatments or when a veteran's residence is so remote that it would be too costly to transport the veteran to a VA facility for medical care. Fee care may include dental services, outpatient care, inpatient care, emergency care, and medical transportation. VA requires pre-authorization for non-emergency inpatient and outpatient fee care.

### **Prior OIG Audit**

In November 2011, we substantiated an allegation that the Phoenix VA Health Care System experienced a budget shortfall of \$11.4 million because it mismanaged its fee care funds (*Review of Alleged Mismanagement of Non-VA Fee Care Funds at the Phoenix VA Health Care System*, Report No. 11-02280-23). Authorization procedures were so weak that the Health Care System processed about \$56 million of fee claims during FY 2010 without appropriate review. Further, the Health Care System did not have adequate procedures to obligate sufficient funds to ensure it could pay its commitments for non-VA fee care services.

### **Other Miscellaneous Information**

Appendix A includes details on the scope and methodology for this review. Appendix B provides comments from the VISN 17 Director. Appendix C provides comments from the STVHCS Director on a draft of this report.

## RESULTS AND RECOMMENDATIONS

### **Allegation**      **South Texas Veterans Health Care System Incurred Budget Shortfalls of \$29 Million in FYs 2009 and 2010**

We substantiated the allegation that STVHCS inappropriately authorized several million dollars in medical care purchased from non-VA providers in FYs 2009 and 2010. STVHCS did not have sufficient funds obligated and available to pay for the medical services the veterans received. Program management was ineffective because STVHCS officials did not have adequate controls in place. Specifically, STVHCS did not ensure that clinical and fee staff followed the required steps needed to process authorizations for fee care. Fee staff also did not timely process payments, which created a significant backlog of unpaid vendor claims. This occurred because clinical and fee staff lacked defined roles and responsibilities, sufficient training, and adequate supervision. We also found that neither STVHCS nor VISN 17 had effective oversight mechanisms in place to ensure funds were available and obligated to pay for fee care medical expenses.

STVHCS lacked visibility over these unrecorded liabilities until fee staff researched, summarized, and processed the unpaid vendor claims dating back to FY 2009. Ultimately, STVHCS officials had to request additional funding from VHA's Chief Financial Officer (CFO) to cover a combined budget shortfall of approximately \$29 million for FYs 2009 and 2010 so that fee staff could process the authorizations and payments needed to eliminate the backlog. In addition, STVHCS incurred avoidable interest penalties when it did not make timely payments for contracted fee services subject to the Prompt Payment Act.

### **Management of Fee Care Funds**

According to VHA's National Fee Program Office, each service line, such as audiology, dental services, or radiology, at a VA medical facility is responsible for obligating, tracking, and expending the funds in its fund control point. Fund control points are accounts used to manage the funds allocated for fee care expenditures.

At STVHCS, clinical service chiefs and Medical Administration Service personnel serve as fund control point officials. Upon receipt of funds via budget allocations, these officials obligate initial amounts for fee care for each fund control point. Then, clinical staff initiate referrals for veterans to obtain non-VA health care as appropriate. Fee staff create the related authorizations for the use of fee care funds. As they process fee care payments, fee staff adjust the authorizations to reflect the actual costs for the fee care. On an ongoing basis, fund control point officials monitor their fund balances to ensure that enough money has been obligated and remains

available to pay for fee care services rendered. As necessary, service line officials take steps to increase their obligations when authorized fee care costs exceed available balances.

***Backlog of Unpaid Vendor Claims for Fee Care***

An April 2010 internal report prepared by the STVHCS's Compliance Officer indicated that STVHCS had not paid vendor claims for fee care timely since at least late 2006. The report stated that while investigating patient and vendor complaints from late 2006 to early 2007, STVHCS discovered a sizeable backlog of vendor claims awaiting payment. Over the next three years, STVHCS received an increasing number of similar complaints. In FY 2010, the VISN 17 CFO made multiple unsuccessful attempts to determine the extent of the backlog by consulting with the STVHCS's Fee Section Chief.

Ultimately, the CFO requested that VHA's National Fee Program Office perform an assessment of the Fee Section's roles, responsibilities, and processes in April 2010. The assessment team determined that in addition to not paying vendor claims timely, fee staff were not scanning vendor claims into the Fee Basis Claims System on a daily basis so that the STVHCS could monitor whether it was paying vendors timely.

After receiving the assessment performed by the National Fee Program Office, STVHCS focused its efforts on eliminating the backlog of vendor claims. According to the STVHCS Fiscal Service Chief, as fee staff researched, summarized, and processed the backlog of vendor claims for payment, they discovered that in many instances, clinical and fee staff had not always taken the required steps to create authorizations for fee care. In some cases, fee staff were unaware of the authorizations because clinical staff failed to document fee consults in the Computerized Patient Record System. In other instances, fee staff simply did not establish the authorizations in the fee system.

In addition, STVHCS officials found that they did not have sufficient funds available to pay all of the vendor claims. Each vendor claim had to be reviewed to determine whether it had been authorized and was valid for payment. Duplicate claims also had to be identified to prevent processing improper payments.

***Factors Contributing to the Shortfall***

According to the assessments performed by the STVHCS Compliance Officer and the National Fee Program Office, fee staff lacked defined roles and responsibilities, sufficient training, and adequate supervision. The STVHCS clinical staff were lacking in these areas as well, as evidenced by the inappropriately processed authorizations.

In addition, STVHCS did not have effective oversight mechanisms in place to ensure that its fee care program was operating effectively. During the time period of the allegation, the STVHCS Compliance Officer lacked access

to the records needed to review the fee care program. STVHCS officials corrected this issue prior to our review by granting the Compliance Officer electronic access to the STVHCS fee care records so that this official might provide the oversight that the program needed.

Further, VISN leadership told us that they relied on inaccurate information self-reported by the STVHCS in Fee Stoplight Reports without performing additional verification or validation of the data reported. The self-reported information included timeliness data on fee care claims processing. For example, although fee staff had a significant backlog of delinquent vendor claims, the Fee Stoplight Reports generally indicated that staff were processing payments within 30 days of receipt of the claims as required. In spite of vendor complaints, VISN officials did not question this information.

***Impact of  
Missing  
Authorizations  
and  
Delinquent  
Payments***

Because of the lack of oversight over the status of fee care funds, STVHCS incurred a budget shortfall. According to VHA guidelines, STVHCS fund control point officials are required to monitor whether adequate fee care funding is available by comparing obligated amounts to authorized amounts and completed transactions to ensure sufficient funds have been obligated to cover estimated expenses. However, unprocessed authorizations and delinquent payments of vendor claims resulted in unrecorded liabilities over which STVHCS lacked visibility.

Ultimately, STVHCS officials had to request additional funding of approximately \$29 million from the VHA CFO to pay the backlog of vendor claims. In addition, STVHCS incurred avoidable interest penalties when it did not make timely payments for contracted fee services subject to the Prompt Payment Act. VHA policy requires that 90 percent of all non-VA claims for fee care be processed within 30 days of the date the claim is received by the facility. Additionally, payments for contracted fee services must comply with the Prompt Payment Act. Accordingly, facilities are required to pay interest penalties when they do not make timely payments to vendors. With proper management, these expenses can be avoided.

These officials also took steps to address their fee care program weaknesses. In January 2012, according to the VISN CFO and the STVHCS Fiscal Service Chief, both the VISN and the STVHCS were in the process of revising their fee care procedures with the objective of preventing future budget shortfalls. VISN officials had begun developing standard operating procedures to define the fee care roles and responsibilities of clinical and administrative staff.

Further, to prevent a future backlog of claims, VISN officials told us that they established a new procedure whereby all vendors are instructed to mail their claims to the VISN's consolidated mail unit in Bonham, TX, where VISN staff date-stamp and scan the claims into the Fee Basis Claims System daily. According to STVHCS officials, STVHCS began assigning



workloads to fee staff by type of care, such as inpatient or outpatient, and alphabetically by patient name. Such measures facilitated the ability to track each staff member's performance in paying claims promptly.

VISN officials and the STVHCS Fiscal Service Chief also stated that they created several reports to help them monitor the fee care program. For example, the Fee Checkbook allows the STVHCS to track how much funding is available in each fund control point. The Fiscal Service Chief developed the report to overcome a system limitation—the inability of the Integrated Funds Distribution, Control Point Activity, Accounting and Procurement system to capture outpatient authorizations. Accordingly, the report now facilitates the Fiscal Service Chief in comparing obligated amounts with authorized amounts and determining whether adequate funding has been obligated to cover estimated expenses. STVHCS management uses a Workload Report to monitor the productivity of each member of the Fee Section. Further, management uses an Aging Report to minimize the number of vendor invoices that are more than 30 days old.

### **Conclusion**

We substantiated the allegation, determining that STVHCS authorized \$29 million in fee care during FYs 2009 and 2010 without sufficient funds to pay for the services received by veterans. Fee care program management was ineffective because STVHCS officials did not have controls in place to ensure that sufficient funds were available and obligated to pay for fee care medical expenses. Specifically, STVHCS did not ensure that clinical and fee staff followed the required steps needed to process authorizations for fee care. Fee staff did not timely process payments, which created a significant backlog of unpaid vendor claims. In addition, neither STVHCS nor VISN 17 had effective oversight mechanisms in place.

As a result, STVHCS lacked visibility over these unrecorded liabilities until fee staff researched, summarized, and processed the unpaid vendor claims starting in FY 2010. Ultimately, STVHCS officials had to request additional funding from VHA's Chief Financial Officer (CFO) to cover a combined budget shortfall of approximately \$29 million for FYs 2009 and 2010 so that fee staff could process the authorizations and payments needed to eliminate the backlog. In addition, STVHCS incurred avoidable interest penalties when it did not make timely payments for contracted fee services subject to the Prompt Payment Act.

VISN and STVHCS officials were in the process of implementing corrective actions to strengthen the control environment for the STVHCS fee care program. Due to the timing of the implementation of these actions, we did not validate their effectiveness. However, these corrective actions, in conjunction with sustained management attention, should improve STVHCS's ability to manage its fee program, and more specifically, its fee care funding effectively.

## Recommendations

1. We recommended the Director of the Veterans Integrated Service Network ensure standard operating procedures clearly define roles and responsibilities and the procedures required for clinical and fee staff to properly process authorizations for fee care.
2. We recommended the Director of the Veterans Integrated Service Network ensure standard operating procedures clearly define roles and responsibilities and the procedures required for fee staff to process payments of vendor invoices timely.
3. We recommended the Director of the South Texas Veterans Health Care System ensure clinical and fee staff receive periodic training on fee care procedures.
4. We recommended the Director of the South Texas Veterans Health Care System establish independent oversight mechanisms, such as periodic audits or reviews by the Compliance Officer, to ensure that newly established procedures at the South Texas Veterans Health Care System are followed to properly control and manage funds for its fee care program.
5. We recommended the Director of the Veterans Integrated Service Network establish independent oversight mechanisms, such as periodic audits or reviews, to ensure that procedures for properly controlling and managing fee care program funds are followed at the South Texas Veterans Health Care System.

**Management  
Comments  
and OIG  
Response**

VISN 17 is establishing a Non-VA Care Coordination Unit at each of its health care systems to ensure that clinical and fee staff process authorizations properly. These units will be fully operational by July 31, 2013. VISN 17 has developed standard operating procedures for the fee care program and will ensure that all staff receive annual training on the new procedures. These completed actions effectively close recommendation 2. STVHCS fee staff must complete 18 fee program-related courses annually and clinical staff performing fee program duties have also been assigned fee program training.

Further, STVHCS is establishing a fee program review process for its Compliance Office to perform. VISN 17 is hiring fee auditors to perform audits of the fee program. Finally, VISN 17 will perform monthly audits of 15 randomly selected fee bills to ensure staff are complying with newly established processes. We consider these completed and planned actions acceptable and we will follow up on their implementation. Appendixes B and C contain the full text of the VISN 17 and STVHCS Directors' comments.

## Appendix A Scope and Methodology

We performed our review from October 2011 through August 2012. We conducted site visits to the South Texas Veterans Health Care System (STVHCS) and Veterans Integrated Service Network 17 (VISN 17). We focused our review on assessing the merits of an allegation that STVHCS authorized several million dollars in non-VA fee care in FYs 2009 and 2010 although it did not have sufficient funds available to pay for the medical services received by veterans.

To accomplish our review, we interviewed STVHCS officials responsible for administering and overseeing the non-VA fee care program. We also interviewed officials from VISN 17, who were responsible for providing oversight of STVHCS' fee care program. We researched Federal appropriations laws and VA guidance on how to manage non-VA fee care funds. Finally, we obtained and evaluated documentation relevant to the allegation.

### **Data Reliability**

We did not rely on computer-processed data to address our review objective. Accordingly, we did not assess the reliability of computer-processed data.

### **Government Standards**

We conducted our review in accordance with the Council of Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation*.

## Appendix B Veterans Integrated Service Network 17 Director's Comments

### Department of Veterans Affairs

# Memorandum

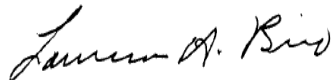
**Date:** December 18, 2012

**From:** Network Director, VA Heart of Texas Health Care Network,  
Arlington, TX (10N17)

**Subj:** Draft Report for the Review of South Texas Veterans Health Care  
System's Management of Fee Care Funds 2011-04359-R6-0243

**To:** Director (53B), Audits and Evaluations Division, Office of Inspector  
General (OIG), Dallas, TX  
ATTN: Mario Carbone, Jehri Lawson

1. Thank you for allowing me to respond to this Draft Report for the Review of South Texas Veterans Health Care System's Management of Fee Care Funds 2011-04359-R6-0243.
2. We concur with the recommendations and have begun to implement corrective actions.
3. If you have further questions regarding this investigation, please contact Denise B. Elliot, Health System specialist at 817-385-3734.

  
LAWRENCE A. BIRO  
Network Director

cc: Felicia Stephens

## Appendix C South Texas Veterans Health Care System Director's Comments

### Department of Veterans Affairs

# Memorandum

**Date:** December 17, 2012

**From:** Director (10N17), STVHCS, 7400 Merton Minter Blvd., San Antonio, TX  
78229-4404

**Subj:** Draft Report for the Review of South Texas Veterans Health Care  
System's Management of Fee Care Funds 2011-04359-R6-0243

**To:** Director (53B), Audits and Evaluations Division, Office of Inspector General  
(OIG), Dallas, TX  
ATTN: Mario Carbone, Jehri Lawson

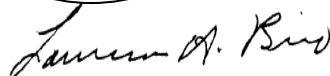
**Thru:** Network Director, VA Heart of Texas Health Care Network, Arlington, TX  
(10N17)

1. Thank you for allowing me to respond to this Draft Report for the Review of South Texas Veterans Health Care System's Management of Fee Care Funds 2011-04359-R6-0243.
2. We concur with the recommendations and have begun to implement corrective actions. Included are the action plans with supporting documentation.
3. If you have further questions regarding this investigation, please contact Mr. Andrew T. Garcia, Chief, Fiscal Service at 210-617-5300, extension 68300 or via e-mail at [Andrew.Garcia@va.gov](mailto:Andrew.Garcia@va.gov).



MARIE L. WELDON, FACHE  
Director

Approved  Disapproved



Lawrence A. Biro  
Network Director

**VISN 17 and South Texas Veterans Health Care System (STVHCS)**

**Action Plan**

**OIG Draft Report, Review of South Texas Veterans Health Care System's Management of Fee Care Funds**

**Project No. 2011-04359-R6-0243**

**1. We recommend the Director of the Veterans Integrated Service Network ensure standard operating procedures clearly define roles and responsibilities and the procedures required for clinical and fee staff to properly process authorizations for fee care.**

**Director, VISN 17 Response:** Concur.

We are establishing a Non-VA Care Coordination Unit at each of our Health Care Systems which follows the guidelines set by CBO for authorization processing. We have already started the process at each of our Health Care Systems and will be fully operational in FY 13. We have also set up a reporting system for authorizations which monitors when authorizations are entered.

Target Date: The Non-VA Care Coordination Unit will be complete VISN wide by 7/31/13. However, we already started the process at each HCS.

Actions taken to date: Authorization Reporting and review, is done monthly at Executive Leadership Committee and weekly at the Network-wide Fee meeting lead by the VISN CFO (report for a single HCS Attached, although each HCS has them).

**2. We recommend the Director of the Veterans Integrated Service Network ensure standard operating procedures clearly define roles and responsibilities and the procedures required for fee staff to process payments of vendor invoices timely.**

**Director, VISN 17 Response:** Concur.

Standard Operating Procedures have already been developed and disseminated to all staff to include training on all procedures.

Completion Date: A complete VISN wide training was completed in March of FY 12, although year training continues. We just completed quarterly Fee boot camp in November 2012.

**3. We recommend the Director of the South Texas Veterans Health Care System ensure clinical and fee staff receive periodic training on fee care procedures.**

**Director, South Texas Veterans Health Care Response:** Concur.

Fee staff are required to participate in monthly Purchased Care calls hosted by the Chief Business Office (CBO). Additionally, fee staff were required to complete 18 courses ranging from payment methodology to fraud, waste and abuse in the Talent Management System (TMS).

These courses have been assigned to the TMS Profiles of each Fee employee, which requires annual completion. The clinical staff participating in duties related to Non-VA Care have also been assigned training as recommended by CBO (Non-VA Training Guide FY13) with a target date of completion 1/18/13.

Target Date: 1/18/13

**4. We recommend the Director of the South Texas Veterans Health Care System establish independent oversight mechanisms, such as periodic audits or reviews by the Compliance Officer, to ensure that newly established procedures at the South Texas Veterans Health Care System are followed to properly control and manage funds for its fee care program.**

**Director, South Texas Veterans Health Care Response:** Concur.

Local processes have been established by the Fiscal Officer to manage and ensure adequate funding is obligated to meet all liabilities. As a result of this recommendation a process will be established in the next 30 days to ensure the Compliance Officer is provided with the needed access and data to perform the requested reviews.

Target Date: 1/18/13

Each month an FBCS report is run that identifies all Fee Authorizations (Inpatient and Outpatient) that have been created along with the estimated cost and corresponding Obligation Number. This information is then used to populate the South Texas Fee Checkbook which compares the funding obligated, by Obligation Number, to the estimated cost of care authorized for each month. The South Texas Fee Checkbook is shared with the responsible services along with South Texas Clinical Leadership so as to allow the parties to determine if additional funding is required and to also allow leadership the opportunity to analyze our Non-VA Care usage by requesting service.

**5. We recommend the Director of the Veterans Integrated Service Network establish independent oversight mechanisms, such as periodic audits or reviews, to ensure that procedures for properly controlling and managing fee care program funds are followed at the South Texas Veterans Health Care System.**

**Director, VISN 17 Response:** Concur.

We are hiring Fee Auditors, who will audit certain information daily, weekly and monthly. We will also use the FQAM and his audit team to perform monthly audits of 15 randomly selected bills to make sure processes are followed. The VISN CFO also runs reports weekly and discusses his findings on a weekly call with the Fee staff at each location.

Target Date: For the first review the VISN CFO had the CBO audit team come in and do a complete fee review of FY 12, this was completed the first week of September. The Fee Auditor's should be on board the second quarter of FY 13 where we will start the review of the first quarter transactions. The VISN CFO weekly review was started in Jan 2012 and continues to date.

## **Appendix D Office of Inspector General Contact and Staff Acknowledgments**

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OIG Contact	For more information about this report, please contact the Office of Inspector General at (202) 461-4720.
Acknowledgments	Mario M. Carbone, Director Jehri Lawson

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## **Appendix E Report Distribution**

### **VA Distribution**

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Director, VA Heart of Texas Health Care Network (10N17)  
Director, South Texas Veterans Health Care System (671/00)

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House Committee on Oversight and Government Reform  
Senate Committee on Veterans' Affairs  
Senate Appropriations Subcommittee on Military Construction, Veterans  
Affairs, and Related Agencies  
Senate Committee on Homeland Security and Governmental Affairs  
National Veterans Service Organizations  
Government Accountability Office  
Office of Management and Budget

This report will be available in the near future on the OIG's Web site at <http://www.va.gov/oig/publications/default.asp>. This report will remain on the OIG Web site for at least 2 fiscal years.