

VA Office of Inspector General

OFFICE OF AUDITS AND EVALUATIONS



Veterans Benefits Administration

*Audit of
Vocational Rehabilitation
and Employment Program
Subsistence Allowance
Payments*

March 15, 2018
16-05121-110

ACRONYMS

CFR	Code of Federal Regulations
CWINRS	Corporate Waco, Indianapolis, Newark, Roanoke, and Seattle
FY	Fiscal Year
OIG	Office of Inspector General
OMB	Office of Management and Budget
QA	Quality Assurance
SAM	Subsistence Allowance Module
U.S.C.	United States Code
VA	Department of Veterans Affairs
VARO	VA Regional Office
VBA	Veterans Benefits Administration
VR&E	Vocational Rehabilitation and Employment

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Executive Summary

Why the OIG Did This Audit

The OIG sought to determine whether the Veterans Benefits Administration (VBA), in its management of the Vocational Rehabilitation and Employment (VR&E) program, ensured that accurate and timely subsistence allowance payments were made to eligible veterans. Veterans participating in the VR&E program receive a monthly subsistence allowance while they attend educational and training programs. According to VBA, in FY 2016, subsistence allowance payments represented 41 percent of the total VR&E program monetary benefit payments.

What the OIG Found

VR&E subsistence allowance payments were generally accurate and timely. In a sample of 120 subsistence allowance payments reviewed from November 2016, the OIG identified only four errors of overpayments and underpayments at two of the four VA regional offices the OIG visited. The four errors stemmed from a failure to update files and constituted a 3.3 percent incidence of error. The cumulative monetary impact to VA was \$12,532 for the duration of the errors for the four cases involved. In March 2017, VR&E conducted refresher training for field employees, which partially focused on updating dependent information—the cause of three of the four errors.

The OIG team tested accuracy of payments by reviewing source documentation in the veterans' paper and electronic files and verifying factors such as type of training, rate of attendance, and number of dependents.

The OIG team identified no significant issues of timeliness with respect to the initial payment. The team ensured the first subsistence allowance payment occurred in the month that followed the education/training start date. When this was a veteran's first-time award, the team reviewed the timeliness of the award as well as the timeliness from the approved written rehabilitation plan to the date VA notified the school/training facility of the veteran's authorization to attend.

The OIG advised the applicable VA regional offices' management to review and correct the errors it had identified during site visits—which they did.

What the OIG Recommended

Because of the small monetary impact reflected in the errors identified in the sample, the OIG curtailed the scope of this audit and made no recommendations.

Management Comments

The Executive in Charge, for Veterans Benefits Administration, concurred with the findings and provided no comments to the report.

A handwritten signature in black ink that reads "Larry M. Reinkemeyer". The signature is written in a cursive style with a large initial "L" and "R".

LARRY M. REINKEMEYER
Assistant Inspector General
for Audits and Evaluations

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INTRODUCTION

Objective

The OIG sought to determine whether Veterans Benefits Administration's (VBA) Vocational Rehabilitation and Employment (VR&E) program management ensured that accurate and timely subsistence allowance payments were made to eligible veterans.

VR&E Program

VBA has 56 VA Regional Offices (VAROs), the National Capital Regional Benefits Office, and a Veterans Service Center in Cheyenne, Wyoming, that process VR&E claims and provide a range of services to veterans. The VR&E program is authorized by Congress under Title 38, United States Code (U.S.C.), Chapter 31. Congress created VR&E "to provide for all services and assistance necessary to enable veterans with service-connected disabilities to achieve maximum independence in daily living and, to the maximum extent feasible, to become employable and to obtain and maintain suitable employment." Veterans are eligible to apply for VR&E services if they have received a discharge that is other than dishonorable and have a VA service-connected disability rating of at least 10 percent. VA's 2017 budget submission states that the majority of program participants enter education or training programs.

Monthly Subsistence Allowance

A veteran participating in the VR&E program receives a monthly subsistence allowance when enrolled in an education or training program.¹ "Awards providing for payment of a subsistence allowance and authorization of services necessary for rehabilitation may be prepared when an Individualized Written Rehabilitation Plan or other plan has been completed and other requirements for entrance or reentrance into a rehabilitation program have been met."² The first subsistence allowance payment is made in the month following the education/training start date and monthly thereafter until education/training ends.

Vocational Rehabilitation counselors (counselors) or other VR&E staff process a new award for subsistence allowance for each period of education/training, such as a semester of school. VBA requires a two-person authorization the first time a veteran obtains a subsistence allowance in connection with a particular educational program (original award). This two-person authorization is performed by a processor and an authorizer. An individual counselor cannot serve as both processor and authorizer for an original award. However, each subsequent award, such as subsistence payments for later semesters in the same program, only requires a one-person authorization.

¹ 38 U.S.C. § 3108, *Allowances*.

² 38 CFR § 21.320, *Awards for subsistence allowance and authorization of rehabilitation services*.

Calculation of the Chapter 31 VR&E subsistence allowance payment is based on several factors, including the rate of attendance (full-time, three-quarter time, half-time, or one-quarter time), the type of program, the number of dependents, and the location of the school. Program types such as institutions of higher learning, farm cooperatives, on-the-job training, and apprenticeships are included. VR&E issues higher payments based on the number of dependents claimed, as detailed in Table 1.

Table 1. Chapter 31 Monthly Subsistence Allowance Institutional Training, Extended Evaluation, and Independent Living
(Rates Effective October 1, 2016)

Training Time	No Dependents	One Dependent	Two Dependents	Each Additional Dependent
Full-Time	\$607.14	\$753.10	\$887.48	\$64.68
Three-quarter Time	\$456.19	\$565.65	\$663.52	\$49.75
Half-Time	\$305.24	\$378.20	\$444.55	\$33.19
Veterans training solely in-home or online receive same allowance as above. However, veterans who are participating in a farm cooperative, on-the-job training or apprenticeship receive a lower rate.				

Source: 38 CFR 21.260 and VR&E Letter 28-16-08 dated August 23, 2016, Subject: Cost of Living Adjustment and Options to FY 2017 Subsistence Allowance Rates

The subsistence allowance payment is prorated based on a 30-day month for the beginning month and ending month of the education/training period. For example, if the monthly rate is \$607 and a veteran starts school on the fifth day of the month, the prorated beginning payment is approximately \$526 ($(\$607 \div 30) \times 26$ days).

Subsistence Allowance Module Implemented in 2015

VBA deployed the Subsistence Allowance Module (SAM) in April 2015 to process all Chapter 31 benefits payments within Corporate Waco, Indianapolis, Newark, Roanoke, and Seattle (CWINRS).³ VBA implemented SAM in order to standardize, update, and automate the processing of all subsistence allowance awards in a single system. SAM automates the payment calculation after a counselor inputs the veteran’s information (such as type of training, rate of attendance, and number of dependents). VA’s 2017 Budget Submission reported that the deployment of SAM significantly reduces improper subsistence allowance payments, which were previously entered manually into the Benefits Delivery Network system. On August 8, 2017, the Office of Management and Budget (OMB) granted VA

³ CWINRS is VR&E’s electronic case management system used to manage caseloads and program costs. The WINRS acronym is derived from the five pilot stations that tested the original program: Waco, Texas; Indianapolis, Indiana; Newark, New Jersey; Roanoke, Virginia; and Seattle, Washington.

relief from the required annual reporting of improper payment because the VR&E program documented at least two consecutive years of improper payments that were below the statutory threshold as required by OMB Circular A-123, Appendix C.

**Program
Participation
and
Expenditures**

According to VBA, just over 137,000 veterans received benefits and services under the VR&E program in FY 2016. Of this total, about 115,700 veterans received monetary benefit payments totaling \$1.3 billion. Subsistence allowance payments were just over \$537 million (41 percent) of the total, and the remainder was composed of program costs such as tuition, books, and supplies. VBA also stated that FY 2016 subsistence allowance obligations increased approximately 30 percent over FY 2015. VBA attributed the increase to a higher number of veterans receiving a subsistence allowance, as well as an increase in the number of veterans qualifying for higher monthly allowances paid pursuant to an alternate amount that is equivalent to the Post-9/11 Chapter 33 rate.⁴ This alternate amount is called the Post-9/11 Subsistence Allowance rate. If a veteran meets the entitlement requirements for Chapters 31 and 33, the veteran can elect to receive either the Post-9/11 Subsistence Allowance rate alternate amount (which is generally higher and more advantageous) or the Chapter 31 subsistence allowance amount. For example, a monthly payment to a veteran with no dependents training full time in Harford, Connecticut, who qualified for the Post-9/11 Subsistence Allowance rate was \$1,923 as compared to the Chapter 31 rate of \$607 in FY 2017.

⁴ Public Law 111-377, Section 205 amended Title 38, U.S.C., Section 3108(b), effective August 1, 2011.

RESULTS AND RECOMMENDATIONS

Finding 1 VR&E Subsistence Allowance Payments Were Generally Accurate and Timely

In the reviewed sample of 120 subsistence allowance payments from November 2016, the OIG team identified only four errors of overpayments and underpayments from two of the four VA regional offices it visited. These four errors were due to a failure to update files and constituted a 3.3 percent incidence of error (error rate). The OIG team found three errors that resulted in overpayments of \$794 and underpayments of \$604, for a total of \$1,398 in overpayments and underpayments. The three errors affected the November payment as well as those in preceding and subsequent months, while the fourth error related only to prior months. The cumulative net monetary impact to VA of the four errors was \$12,532.

Case File Review

At four VAROs located in Montgomery, Alabama; Hartford, Connecticut; Indianapolis, Indiana; and Portland, Oregon, the OIG team reviewed 120 case files belonging to 3,667 veterans who had received a November 2016 subsistence allowance payment. The sample case files represented \$137,278 in subsistence allowance payments made that month. Overall, the VAROs processed \$4,419,162 in subsistence allowance payments to these veterans in November 2016. November was the most recent month for available data at the time of selection and was a representative month for veterans receiving subsistence allowance payments because most schools had already started their fall terms. The team reviewed source documentation in the veterans' paper files and in the corresponding electronic files in CWINRS.

Accuracy of Payments

The OIG team identified only four subsistence allowance payment errors at two of the four VAROs it visited. Three of the four subsistence allowance payment errors represented a total of \$1,398 in overpayments and underpayments associated with the veterans' sampled case files—a 1 percent monetary impact (\$1,398 divided by \$137,278). The fourth subsistence allowance payment error resulted in a \$2,256 overpayment from prior years, but did not affect the November 2016 payment. In those instances in which the OIG team detected a potential November 2016 payment error, it reviewed the veteran's entire file to determine when in time the error first occurred and calculated the cumulative payment error amount. The cumulative net monetary impact of these four errors was \$12,532.

The *M28R, Vocational Rehabilitation and Employment Service Manual* (VR&E manual) states that counselors process fiscal transactions and must

ensure correct application of laws and regulations concerning all fiscal transactions.⁵ VR&E officers are responsible for the assessment of quality and management control within their division. Accurate and current dependent status information is necessary to ensure Chapter 31 subsistence allowance payments are accurate, and that updates are made when necessary. The VR&E manual states that VR&E staff must ensure that the rate of payment for subsistence allowance is accurate.⁶ Subsistence allowance is based on a number of factors, including the rate of attendance (full-time, three-quarter time, half-time, or one-quarter time), the number of dependents, and the type of training the veteran is pursuing.

In three of the four errors, VR&E staff failed to update the veteran's dependent status as required for these subsequent awards. In the fourth error, the VR&E staff did not update a veteran's rate of attendance from three-quarter time to half-time for the subsequent award. VR&E staff calculated and provided the payment error amounts. The four errors are described here:

*Dependent
Status
Not Updated*

1. At the Indianapolis VARO, the counselor did not update a veteran's information to include the addition of two dependents, resulting in a \$129 underpayment for the November 2016 payment. The veteran had notified the VARO of the addition of a dependent in December 2014. In February 2016, the veteran notified the VARO of an additional dependent. VR&E staff did not update the dependent status until the OIG team's review in March 2017—26 months after the initial notification. This resulted in a cumulative underpayment of \$1,750.
2. At the Indianapolis VARO, the counselor did not update a veteran's information to remove a dependent as a result of a divorce. According to the counselor, the veteran's electronic file had been updated in July 2015, to remove a dependent because of divorce. However, this dependent should have been removed in October 2012 when the divorce occurred. This resulted in overpayments made from October 2012 to July 2015. The November 2016 payment was not affected because the veteran's file had been updated in 2015. VR&E did not correct the payments until the OIG team's review in March 2017—20 months after the file had been updated in July 2015. This resulted in a cumulative overpayment of \$2,256.
3. At the Hartford VARO, counselors did not initially enter four dependents or include an additional dependent, for a total of five dependents, resulting in a November 2016 underpayment totaling \$471. In August 2015, a veteran advised VR&E via email of the addition of four dependent children. In August 2016, the veteran notified VR&E via

⁵ M28R, Part V, Section A, Chapter 4, *Supplies and Equipment*.

⁶ M28R, Part V, Section B, Chapter 8, *Authorizing and Processing Subsistence Allowance*.

email that he had married, bringing the total to five dependents. The email correspondence from the veteran was documented in CWINRS. However, the counselor did not update the veteran's dependent status until the OIG team's review in March 2017—19 months after the initial notification. This resulted in a cumulative underpayment of \$7,335.

*Rate of
Attendance
Not Updated*

4. At the Hartford VARO, VR&E staff did not update a veteran's rate of attendance from three-quarter time to half-time, resulting in a November 2016 overpayment of \$794. In this case, three-quarter time paid \$2,382.75 per month and half-time paid \$1,588.50 per month. In October 2016, the school informed VR&E of the change in the veteran's rate of attendance. However, VR&E staff continued to pay at the higher three-quarter time for the remainder of the school term. VR&E did not correct the payments until the OIG team's review in May 2017—eight months after being notified. This resulted in a \$1,191 overpayment for November and December 2016.

These three dependent errors and the one rate of attendance error made up the total \$1,398 in overpayments and underpayments from November 2016. The cumulative net monetary impact to VA was \$12,532 for the duration of the errors for the four cases involved.

**VARO
Management
Remedial
Actions**

The OIG advised VARO management at the Indianapolis and Hartford VAROs to review and correct the errors the OIG team had identified. Management initiated accounts receivables for the two overpayments and retroactively paid the two underpayments. The VR&E officer at the Indianapolis VARO stated that refresher training would be needed for processing changes in dependent status. Later, the national VR&E Quality Assurance (QA) and the site visit supervisor reported that the refresher training was received in March 2017 when VR&E conducted training at all VAROs; it included timely processing of dependent change notifications.

The Hartford VR&E officer explained that employee turnover in the last year could have contributed to the errors and that multiple staff were responsible for case files. He added that four different counselors had been responsible for the veteran's file over a 19-month period in the Hartford dependent case, because of staff turnover. None of the counselors identified the need to make changes to the veteran's dependent status. The counselor initially assigned did not enter any dependents and the succeeding counselors did not make the necessary dependent updates. When VR&E receives notification from the veteran of a dependent change by email, mail, phone call, or face-to-face, CWINRS should be updated accordingly. Yet, none of the four counselors had changed the dependent status in CWINRS to adjust subsistence allowance.

According to a Hartford's Systematic Analysis of Operations document dated October 3, 2016, for the review period ranging from August 30,

2015, through August 30, 2016, more than 88 percent of the VARO's workload shifted from one case manager to another because of considerable restructuring of the division. Staff turnover in Hartford during the review period included six of 11 counselors, one VR&E officer, one management analyst, and one lead counselor.

*Established
Controls*

VR&E's QA program objectives include measuring VR&E offices' quality and accuracy in administering Chapter 31 benefits.⁷ In addition, the QA program provides data for quality improvement by identifying trends that can be used to evaluate management, resource, system, and training needs. VBA policy requires periodic VR&E reviews, including monthly National Systematic Technical Accuracy Review file reviews, local monthly or quarterly QA reviews,⁸ and an annual Systematic Analysis of Operations.⁹ The national and local QA reviews include fiscal accuracy testing that measures the correctness of the decisions to authorize payments for rehabilitation services (including subsistence allowance payments), supplies, tools, and equipment—from the evaluation and planning phase through case closures for rehabilitation and discontinuance.

For FY 2016, the OIG team determined that local QA reviews were conducted at three of the four VAROs visited. To determine the QA case review error rates, the OIG team counted only those QA-identified errors that created an overpayment or underpayment of subsistence allowance payments. The QA case error rates for subsistence allowance payments ranged from 1 to 3 percent at the three VAROs. Those error rates were consistent with the November 2016 sample error rate of 3.3 percent. The VR&E officer reported that the Hartford VARO did not conduct local QA reviews in FY 2016 because of a staffing shortage. In addition, the officer explained that his office intended to complete all FY 2017 local QA reviews. The team confirmed that the first quarter 2017 local QA review had been completed at the time of its review and calculated an error rate of 5 percent based on the results from the Hartford VARO's National Systematic Technical Accuracy Review.

An additional control included the requirement of a two-person authorization of original awards. The OIG team reviewed CWINRS screens and confirmed that the second authorization occurred in the sample cases. None of the OIG-identified errors were related to the original award but to subsequent awards during which the veteran experienced a change in status that VBA failed to process.

⁷ Public Law 106-117, the Veterans Millennium Health Care and Benefits Act, mandates that VBA establish and execute a QA program.

⁸ M28R, Part VIII, Section A, Chapter 2, *Quality Assurance Program*.

⁹ M28R, Part VIII, Section A, Chapter 5, *Systematic Analysis of Operations*.

Timeliness of Payments

VBA requires that the subsistence allowance payment begin the month following the first month of training.¹⁰ The OIG team determined that there were no significant issues of timeliness in the initial payment. For 119 of the 120 cases reviewed, the first subsistence allowance payment occurred in the month that followed the education/training start date. The one untimely case was paid four days late. When this was a veteran's first-time award, the team also reviewed the timeliness of the period between the date of the approved written rehabilitation plan and the date VA notified the school/training facility of the veteran's authorization to attend.

Conclusion

VR&E was generally processing subsistence allowance payments accurately and timely. The error rate identified was consistent with the error rate from VBA QA reviews. The monetary impact of the detected errors represented 1 percent of the sampled subsistence allowance payments for November 2016. VR&E conducted refresher training to field employees in March 2017, which partially focused on updating veterans' dependent information. Because of the small monetary impact associated with the errors identified in the sample, the OIG curtailed the scope of this audit and made no recommendations.

Management Comments

The Executive in Charge, for Veterans Benefits Administration, concurred with the findings and provided no comments to the report.

¹⁰ M28R, Part V, Section A, Chapter 3, *Monetary Assistance*.

Appendix A Scope and Methodology

Scope

The OIG team conducted its audit work from December 2016 through January 2018. The team curtailed its audit scope to all veterans in the VR&E program who had received a November 2016 subsistence allowance payment at four VAROs due to the small monetary impact of the errors identified in the sample cases reviewed. The scope also included VR&E reports, and local and national reviews for FY 2016.

Methodology

VBA has 56 VAROs; the National Capital Regional Benefits Office; and the Cheyenne, Wyoming, Veterans Service Center under the jurisdiction of the Denver VARO that processes VR&E claims. The audit population consisted of 50,396 veterans who had received a subsistence allowance payment in November 2016, which totaled \$64,084,041. The OIG team selected a random sample of eight offices, followed by a random selection of up to 30 veterans from each sampled site who received a November 2016 subsistence allowance payment. November 2016 was the most recent monthly dataset available at the time of sample selection. The sample reviewed for the four sites visited in Montgomery, Alabama; Hartford, Connecticut; Indianapolis, Indiana; and Portland, Oregon, consisted of 120 veteran case files out of 3,667, with November 2016 payments totaling \$137,278 out of \$4,419,162.

The OIG team obtained and analyzed relevant data to test whether subsistence allowance payments were made accurately and timely. The team reviewed source documentation in the veteran's paper Counseling/Evaluation/Rehabilitation file and the corresponding electronic file in CWINRS, verifying factors such as type of training, rate of attendance, and number of dependents. The team also reviewed applicable laws, regulations, policies, procedures, and guidelines related to the VR&E subsistence allowance.

The OIG team reviewed the initial award payment and the November 2016 payment. When this was a first-time award, the team reviewed the timeliness of the award and the timeliness of the period from the date of the approved written rehabilitation plan to the date VA notified the school/training facility of the veteran's authorization to attend. When an error was found, the team referred back to the time the error occurred to calculate any payment error.

In addition, the OIG team reviewed applicable controls to determine the adequacy of internal controls and oversight as they relate to the audit objective. The OIG review included onsite visits and interviews with VR&E management and staff. It also covered National Systematic Technical Accuracy Review file reviews and local QA reviews regarding subsistence allowance payments for FY 2016.

Because of the small monetary impact of the errors found at the initial sites, the OIG team revised its audit plan to exclude the remaining four sites initially planned to visit. The four sites the team visited represented 75 percent of the dollar amount of the total universe of subsistence allowance payments made by all eight offices initially planned to visit.

***Fraud
Assessment***

The OIG team assessed the risk that fraud, violations of legal and regulatory requirements, and abuse could occur during this audit. The team exercised due diligence in staying alert to any fraud indicators. The OIG team did not identify any instances of fraud during this audit.

***Data
Reliability***

The OIG team used computer-processed data obtained from CWINRS to identify veterans receiving a subsistence allowance from VR&E in November 2016. The team assessed data reliability with tests that included steps to identify duplicate entries and data outside of the scope period. The team reviewed source documentation for education start dates and number of dependents in the veterans' paper files and the corresponding electronic files in CWINRS. Based on these tests, the team concluded that the data were sufficiently reliable to meet the audit's objective and support the conclusions in this report.

***Government
Standards***

Our assessment of internal controls focused on those controls relating to our audit objective. We conducted this performance audit in accordance with generally accepted government auditing standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Appendix B Statistical Sampling Methodology

To determine whether VBA's VR&E program management ensured that accurate and timely subsistence allowance payments were made to eligible veterans, the OIG team selected a two-stage clustered sample of VR&E offices and then veterans from those offices.

Population

The OIG team's sample of veterans who received a VR&E subsistence allowance payment in November 2016 comprised 50,396 veterans whose payments totaled \$64,084,041.

Sampling Design

For veterans receiving a November 2016 subsistence allowance payment, the OIG team used a two-stage clustered sample. Stage one was a random selection of VR&E offices consisting of eight offices from 56 VAROs; the National Capital Regional Benefits Office; and the Cheyenne, Wyoming, Veterans Service Center. The team excluded the Chicago VARO because it had conducted an information gathering visit at that office before site selection. Stage two consisted of a random selection of up to 30 veterans at each selected office who received a November 2016 subsistence allowance payment. The team selected a total of 237 veterans with November 2016 subsistence allowance payments for review. Of the eight selected offices, the team visited four VAROs, located in Montgomery, Alabama; Indianapolis, Indiana; Hartford, Connecticut; and Portland, Oregon, and reviewed 120 veterans' files. Because of the small monetary impact of the errors found in the first 120 veteran case files, the team revised its sampling plan and removed the remaining 117 veteran case files from the analysis.

Projections and Margins of Error

The OIG team made no projections regarding error rates since the team limited the sample to 120 veterans at four VAROs.

Appendix C Management Comments

Department of Veterans Affairs Memorandum

Date: February 8, 2018

From: Veterans Benefits Administration (20)

Subj: OIG Draft Report— *Audit of Vocational Rehabilitation and Employment Program Subsistence Allowance Payments* (2016-05121-R7-0208)—VAIQ 7867640

To: Assistant Inspector General for Auditing and Evaluations (52)

1. This is in response to your request for VBA's review of OIG Draft Report: *Audit of Vocational Rehabilitation and Employment Program Subsistence Allowance Payments*.
2. VBA appreciates the opportunity to review the draft report, concurs with the findings, and provides no comments.
3. Questions may be referred to Christine Ras, Program Analyst, at 461-9057.

(Original signed by)

THOMAS J. MURPHY
Executive in Charge

*For accessibility, the format of the original memo has been modified
to fit in this document, to comply with
Section 508 of the Rehabilitation Act of 1973, as amended.*

Appendix D **OIG Contact and Staff Acknowledgments**

Contact	For more information about this report, please contact the Office of Inspector General at (202) 461-4720.
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Acknowledgments	Jennifer Roberts, Director Larry E. Chinn Joseph M. DeAntonis Mary Ann Fitzgerald Pilar B. Gamble Kevin F. Gibbons Lee Giesbrecht Raymond A. Jurkiewicz David Lakoskey Cynnde M. Nielsen John Pawlik
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