



DEPARTMENT OF VETERANS AFFAIRS
OFFICE OF INSPECTOR GENERAL

Office of Audits and Evaluations

VETERANS HEALTH ADMINISTRATION

Review of VHA's Financial
Oversight of COVID-19
Supplemental Funds

REVIEW

REPORT #20-02967-121

JUNE 10, 2021



MISSION

The mission of the Office of Inspector General is to serve veterans and the public by conducting meaningful independent oversight of the Department of Veterans Affairs.

In addition to general privacy laws that govern release of medical information, disclosure of certain veteran health or other private information may be prohibited by various federal statutes including, but not limited to, 38 U.S.C. §§ 5701, 5705, and 7332, absent an exemption or other specified circumstances. As mandated by law, the OIG adheres to privacy and confidentiality laws and regulations protecting veteran health or other private information in this report.

**Report suspected wrongdoing in VA programs and operations
to the VA OIG Hotline:**

www.va.gov/oig/hotline

1-800-488-8244



Executive Summary

President Donald J. Trump declared the COVID-19 pandemic a national emergency on March 13, 2020.¹ Shortly thereafter, Congress provided supplemental funding for VA to respond to the pandemic through the Families First Coronavirus Response Act (FFCRA) and the Coronavirus Aid, Relief, and Economic Security (CARES) Act.² The CARES Act requires agencies receiving funds to submit monthly reports to Congress detailing obligations and expenditures.³

Based on the CARES Act reporting mandate, the Office of Management and Budget (OMB) issued guidance on agencies' reporting requirements. Additionally, OMB guidance established that Offices of Inspectors General should provide oversight to ensure transparency and accountability for recording and tracking the COVID-19 supplemental funding.⁴

Accordingly, the VA Office of Inspector General (OIG) initiated this review to report on efforts by the Veterans Health Administration (VHA) to establish financial oversight mechanisms for tracking and reporting COVID-19 supplemental funding. This review focused on VHA because it received most of the supplemental funding. Of the \$19.57 billion in CARES Act funding provided to VA, VHA received approximately \$17.24 billion for medical care supplemental funds, as well as \$60 million from the FFCRA, for a total of approximately \$17.3 billion.

The OIG team reviewed VHA's efforts to establish financial oversight for tracking and reporting on COVID-19 supplemental funding. The team did not assess the effectiveness of VA's or VHA's internal controls for individual obligations and expenditures, nor the reasonableness of each one.

¹ Proclamation No. 9994, "Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak" (March 13, 2020).

² Families First Coronavirus Response Act (FFCRA), Pub. L. No. 116-127 (March 2020); Coronavirus Aid, Relief, and Economic Security (CARES) Act, Pub. L. No. 116-136, title X (March 2020).

³ The reporting requirement is outlined in the CARES Act, title X, "Department of Veterans Affairs," § 20002. Obligations and expenditures are defined in Office of Management and Budget (OMB), Circular A-11, "Preparation, Submission, and Execution of the Budget," part 1, "General Information," sec. 20, "Terms and Concepts," July 2020. This circular defines an obligation as "a binding agreement that will result in outlays, immediately or in the future" and states that "budgetary resources must be available before obligations can be incurred legally." OMB, Circular A-11, part 1, sec. 15 states an expenditure is an outlay or disbursement. In addition, sec. 20 defines outlays as "payment[s] to liquidate an obligation," which "generally are equal to cash disbursements" and are the "measure of government spending."

⁴ OMB, Memo M-20-21, "Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)," April 10, 2020.

What the Review Found

VA met the FFCRA and CARES Act requirements to submit monthly reports to OMB and Congress on COVID-19 supplemental fund obligations and expenditures. In addition, VA submitted required weekly obligations and expenditures related to FFCRA and CARES Act funding to OMB by program activity.⁵ Of the approximately \$17.3 billion in medical care supplemental funds, VA reported to OMB and Congress it had obligated about \$7.11 billion and had expended about \$5.67 billion as of December 29, 2020.

Prior to the pandemic, VA established financial policy and procedures that include the accounting structure to be used under declared emergencies. VA also supplemented that policy with VA Financial Services Center news flashes and memorandums explaining specific procedures related to COVID-19 financial activities. In addition to VA's guidance, VHA released supplemental alerts, which complemented VA's guidance for tracking COVID-19-related transactions.⁶ The VHA alerts included the dissemination of unique accounting classification codes for VHA to track COVID-19 financial activity and specific fund codes for VHA medical facilities to charge their related financial activity to the COVID-19 supplemental appropriations.⁷

VHA's Data Completeness and Accuracy Could Be Improved

During its review, the OIG team noted three concerns (specific variances) that affected the completeness and accuracy of VA's reporting to OMB and Congress. The three variances indicate instances where VA's reporting was not complete and accurate:

- Variance 1. Obligations were at risk of not being included in VA's reports.
- Variance 2. VA initially delayed the reporting of reimbursable obligated amounts for two months.⁸

⁵ FFCRA, title VII, "General Provisions," § 1701; CARES Act, title X, "Department of Veterans Affairs," § 20002.

⁶ The news flashes and alerts are posted on VA's Financial Services Center and VHA's Office of the Chief Finance Officer intranet sites.

⁷ VA Financial Policies and Procedures, vol. II, chap. 1, "VA's Accounting Classification Structure" states that accounting classification codes provide VA the means to categorize financial information to support budget execution and reporting functions, and the accounting classification code generally represents the lowest level of budget distribution (February 26, 2020).

⁸ As of June 5, 2020, VA closed 17 mission assignments tasked to it by the Federal Emergency Management Agency (the related costs of which are reimbursable), according to the VHA Office of Emergency Management; as of August 6, 2020, VA had corrected the problem with delayed reporting of these reimbursable obligations.

- Variance 3. VA's reports contained anomalies (negative dollar amounts in data fields that should only have positive amounts, which misstated VA's overall reported obligations).⁹

Overall, the variances are an indication of weaknesses in how VA and VHA internal controls are structured for meeting reporting requirements. Additionally, the OIG believes that due to VHA's reliance on several accounting subsystems for payroll and purchase card transactions, VHA staff had to perform a significant amount of manual work to identify and perform adjustments so that the COVID-19 obligations and expenditures are captured in VA's reporting. The overall complexity of VHA's reporting process, as evidenced by problems identified in this report, indicates that controls around VA's data reporting and validation efforts can be improved.

Despite the risks identified, VA performed only a limited review at the summary fund level of its COVID-19 obligations and expenditures prior to submitting reports to OMB and Congress. However, a review of summary funds is not detailed enough to identify potential reporting anomalies. OMB's guidance required VA to report on obligations and expenditures at the program activity level, which represents obligations and expenditures classified by the type of items or services purchased. When VA only validated its reports at the summary fund level, VA did not provide a sufficient level of validation to ensure the quality of the information being externally reported was reliable.

This is because VA did not consider its submissions to OMB and Congress as formal reports, according to the deputy assistant secretary for budget. The OIG disagrees with VA's assessment, as the distinction between formal and informal reports is not directly relevant. OMB guidance explicitly states agencies must have a process to ensure that the data reported are of sufficient quality for public reporting and internal decision-making processes. Moreover, since OMB requires reporting at the program activity level, any information externally reported at that level should be verified to provide confidence that it is accurate and reliable so that Congress can make informed decisions.

The OIG concluded that the three identified variances did affect the quality of reporting, although one has already been addressed by VA. Given the inherent risks due to VA's and VHA's outdated financial information technology infrastructure, the OIG recommended developing procedures to review and validate the data at the program activity level to ensure that information accurately represents the underlying source transactions. This additional measure would help ensure that all COVID-19 obligations and expenditures are properly captured and accounted for. In doing so, VA's Office of Management can provide assurance on the level of detail provided.

⁹ VA's Financial Services Center and the Office of Budget speculated that these anomalies could reflect such actions as cost transfers between funds or within the fund's program activity codes, deobligations, system errors, or credits from vendors.

What the OIG Recommended

The OIG made two recommendations for the deputy under secretary for health to coordinate with VA's Office of Management:

1. Implement internal control procedures to ensure the completeness and accuracy of the data in VA's reports to the Office of Management and Budget and to Congress.
2. Execute data validation procedures to make certain that reports to the Office of Management and Budget and to Congress can be traced back efficiently to the source transactions.

Management Comments

The acting under secretary for health concurred in principle with recommendation 1 and concurred with recommendation 2, and provided actions to address each. VHA's Office of Finance, in coordination with VA's Office of Management, will implement internal control procedures to explain report deficiencies and execute data validation procedures to trace reports back to source transactions.

OIG Response

The OIG considers the planned actions responsive and will follow up on VA's implementation of the recommendations.



LARRY M. REINKEMEYER
Assistant Inspector General
for Audits and Evaluations

Contents

Executive Summary	i
Abbreviations	vi
Introduction.....	1
Results and Recommendations	3
Finding 1: VA Met Requirements to Submit Reports.....	3
Finding 2: VHA's Data Completeness and Accuracy Could Be Improved.....	8
Recommendations 1–2.....	15
Appendix A: Background	16
Appendix B: Scope and Methodology	18
Appendix C: Reported Obligations and Expenditures.....	20
Appendix D: Expenditure Transfers	21
Appendix E: Management Comments	22
OIG Contact and Staff Acknowledgments	24
Report Distribution	25

Abbreviations

CARES Act	Coronavirus Aid, Relief, and Economic Security Act
FEMA	Federal Emergency Management Agency
FFCRA	Families First Coronavirus Response Act
FMS	Financial Management System
IFCAP	Integrated Funds Distribution Control Point Activity Accounting & Procurement system
OIG	Office of Inspector General
OMB	Office of Management and Budget
VHA	Veterans Health Administration
VISN	Veterans Integrated Service Network



Introduction

President Donald J. Trump declared COVID-19 a national emergency on March 13, 2020.¹⁰ Shortly thereafter, Congress provided VA with \$19.63 billion in supplemental funding to prepare for and respond to the COVID-19 pandemic.¹¹ To ensure transparency and accountability, the Office of Management and Budget (OMB) issued guidance stating that Offices of Inspectors General should develop plans for the oversight of COVID-19 supplemental funding.¹² Accordingly, the VA Office of Inspector General (OIG) initiated this review to report on the efforts of the Veterans Health Administration (VHA) to establish financial oversight for tracking and reporting on COVID-19 supplemental funding. The review focused on VHA as it received most of VA's supplemental funding.¹³

Families First Coronavirus Response Act

On March 18, 2020, the Families First Coronavirus Response Act (FFCRA) was passed into law. The act requires agencies to report anticipated uses of the supplemental fiscal year 2020 funding to Congress, including the total amount of funding obligated and expended.¹⁴ The \$60 million FFCRA appropriation to VA includes \$30 million each to VHA's Medical Community Care and Medical Services funds.¹⁵

Coronavirus Aid, Relief, and Economic Security Act

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed into law. Congress provided VA approximately \$19.57 billion in CARES Act funds to support VA's efforts to prevent, prepare for, and respond to the COVID-19 pandemic. The CARES Act also requires agencies receiving funds to report to Congress every month detailing

¹⁰ Proclamation 9994, "Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak" (March 13, 2020).

¹¹ VA received \$19,629,500,000 in supplemental funding, including \$19,569,500,000 through title X of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Pub. L. No. 116-136 (March 2020) and \$60 million through the Families First Coronavirus Response Act (FFCRA), Pub. L. No. 116-127 (March 2020).

¹² Office of Management and Budget (OMB), Memo M-20-21, "Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)," sec. III, "Transparency and Accountability," April 10, 2020.

¹³ Of the \$19.63 billion in supplemental funding, the FFCRA and the CARES Act appropriated approximately \$17.3 billion to VHA's Medical Community Care (0140C2 & 0140C3), Medical Facilities (0162C2), Medical Services (0160C2 & 0160C3), and Medical Support and Compliance (0152C2) funds.

¹⁴ FFCRA, title VII, "General Provisions," § 1701.

¹⁵ FFCRA, title VI, "Department of Veterans Affairs." The \$60 million was split evenly between the two VHA funds: Medical Community Care COVID19 (0140C3) and Medical Services COVID19 (0160C3).

the related obligations and expenditures.¹⁶ Of the \$19.57 billion, approximately \$17.24 billion was appropriated to VHA across four funds.¹⁷

Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act)

After declaring COVID-19 a national emergency, President Trump invoked the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act), which stipulates “the President may direct any federal agency ... to utilize its authorities and the resources ... in support of state and local emergency assistance efforts.” When the President invoked the Stafford Act, the Federal Emergency Management Agency (FEMA) was given the authority to issue mission assignments to agencies. A mission assignment is an interagency agreement to provide services or complete tasks within a statement of work.

FEMA has issued VHA mission assignments that include medical and staff support and intensive care unit beds. According to staff in the VHA Office of Emergency Management, between March 23, 2020, and January 22, 2021, FEMA provided VA with 104 mission assignments. Costs for these mission assignments totaled approximately \$255.1 million, which represents the amount of reimbursement VA is eligible to receive. FEMA will reimburse VA out of the Disaster Relief Fund for costs incurred in support of the assignments.¹⁸ Examples of mission assignments included tasking VHA staff to aid in state veterans’ homes and support staff to collect and process COVID-19 tests at medical centers.

¹⁶ CARES Act, title X, “Department of Veterans Affairs,” § 20002.

¹⁷ The \$17.24 billion was distributed among VHA’s Medical Community Care (0140C2), Medical Facilities (0162C2), Medical Services (0160C2), and Medical Support and Compliance (0152C2) funds. CARES Act, title X, “Department of Veterans Affairs,” also appropriated funds for Grants for Construction of State Extended Care Facilities (0181); however, the OIG did not include the fund for review as it is for construction, not medical care.

¹⁸ The Stafford Act, Pub. L. No. 93-288, as amended (1974); 42 U.S.C. § 5121 et seq. and related authorities; 44 C.F.R. § 206.2, “Definitions” (nos. 1, 7, and 18). The CARES Act provided an additional \$45 billion to the Disaster Relief Fund, which is managed by FEMA.

Results and Recommendations

Finding 1: VA Met Requirements to Submit Reports

VA met the FFCRA and CARES Act requirements to submit monthly reports to OMB and Congress on COVID-19 supplemental fund obligations and expenditures.¹⁹ VA also submitted required weekly supplemental fund obligation and expenditure reports to OMB. In order to capture the obligations, VHA provided timely ongoing guidance and regular lines of communication to its networks and medical centers on the proper recording and tracking of COVID-19 supplemental fund obligations and expenditures. Specifically, VA issued news flashes and memorandums regarding procedures related to COVID-19 financial activities. VHA also released its own supplemental guidance in the form of alerts, which complemented VA's guidance for tracking transactions related to COVID-19.

What the OIG Did

The OIG performed its review based on OMB oversight guidance for agencies reporting on the funds provided in the two supplemental appropriations, the FFCRA and the CARES Act. The OIG also examined supplemental guidance provided to VA for reporting reimbursements for which VHA is eligible for supporting the mission assignments received under the Stafford Act.

The OIG team researched the appropriated amounts and purposes of VHA's supplemental funds supporting VA's response to the COVID-19 pandemic. The team also reviewed VA's general and supplemental fund financial policies, procedures, and guidance. The team considered OMB's memorandum and guidance on reporting supplemental funds as well. In addition, the team evaluated the obligation and expenditure reports that VA submitted to OMB and Congress to see if VA met OMB's reporting guidelines. Finally, the team sent questionnaires to personnel at four VHA Veterans Integrated Service Networks (VISNs) and 12 VHA medical centers asking them to provide feedback on the effectiveness of VHA's guidance for using and tracking supplemental funds and to evaluate the level of communication VHA provided to these offices and facilities.²⁰

¹⁹ FFCRA, title VII, "General Provisions," § 1701; CARES Act, title X, "Department of Veterans Affairs," § 20002.

²⁰ VHA is organized into 18 regional networks called VISNs that manage and oversee medical facilities in their specified geographic areas.

Reporting on Obligations and Expenditures

As stated previously, starting in March 2020, VA submitted the required weekly and monthly obligation and expenditure reports for FFCRA and CARES Act funding to OMB and Congress.²¹ VA's weekly reports used an OMB-provided template, which shows obligations and expenditures broken out by program activity.²² Table 1 shows the required headings for agency data that OMB provided in the template.

Table 1. OMB Coronavirus Template Headings

nCoV Obligations Tracking (\$M) Weekly Report Reflecting Obligations Through March 13, 2020
Agency
Account name
Program category
Total base account
Total supplemental
Current week obligations
Total obligations
Obligations to be reimbursed
Net total obligations
Notes (include relevant details not captured in other fields)

Source: OMB template.

As of December 29, 2020, VA reported it had obligated about \$7.11 billion and spent about \$5.67 billion of medical care funds in response to COVID-19. The OIG did not test the individual obligations and expenditures for accuracy. For a full list of funds obligated and expended by VHA, see table C.1 in appendix C.

VA Guidance

VA's Financial Policies and Procedures include the accounting structure for use during declared emergencies.²³ As previously noted, VA supplemented the policy with VA Financial Services Center news flashes and memorandums regarding specific procedures related to COVID-19

²¹ OMB, Circular A-11, "Preparation, Submission, and Execution of the Budget," part 1, "General Information," sec. 20, "Terms and Concepts," July 2020. This circular defines an obligation as "a binding agreement that will result in outlays, immediately or in the future" and states that "budgetary resources must be available before obligations can be incurred legally"; OMB, Circular A-11, part 1, sec. 15 states an expenditure is an outlay or disbursement. In addition, sec. 20 defines outlays as "payment[s] to liquidate an obligation," which "generally are equal to cash disbursements" and are the "measure of government spending."

²² OMB, Circular A-11, "Preparation, Submission, and Execution of the Budget," part III, "MAX Data and Other Materials Required After Passback," sec. 83, "Object Classification," 83.3, July 2020. This circular indicates that a program activity classifies obligations by activity, project, or other programmatic distinction.

²³ VA Financial Policies and Procedures, vol. XIII, "Cost Accounting," chap. 6, "Accounting During Declared Emergencies," August 26, 2010.

financial activities. In addition to VA's supplemental guidance, VHA released alerts, which complemented VA's guidance for tracking COVID-19-related transactions. The news flashes and alerts, found on the Financial Services Center's and VHA Office of the Chief Finance Officer's intranet, disseminated the unique accounting classification codes to track COVID-19 financial activity and specific fund codes for VHA's use of the COVID-19 supplemental appropriations.²⁴

VHA also provided timely guidance on how to record and track transactions in support of the FEMA mission assignments. On the questionnaires sent to VISNs and 12 VHA medical centers, the respondents generally indicated that the VHA Finance Office provided adequate information and guidance through emails and phone calls. In addition, the VHA Finance Office shared and provided clarity on the disseminated COVID-19 supplemental fund information as needed.

Figure 1 shows the timeline of significant events and VA's and VHA's initial response to account for, track, and report obligations and expenditures related to the FFCRA, CARES Act, and FEMA mission assignments.

²⁴ VA Financial Policies and Procedures, vol. II, chap. 1, "VA's Accounting Classification Structure" states that accounting classification codes provide VA the means to categorize financial information to support budget execution and reporting functions, and the accounting classification code generally represents the lowest level of budget distribution (February 26, 2020).

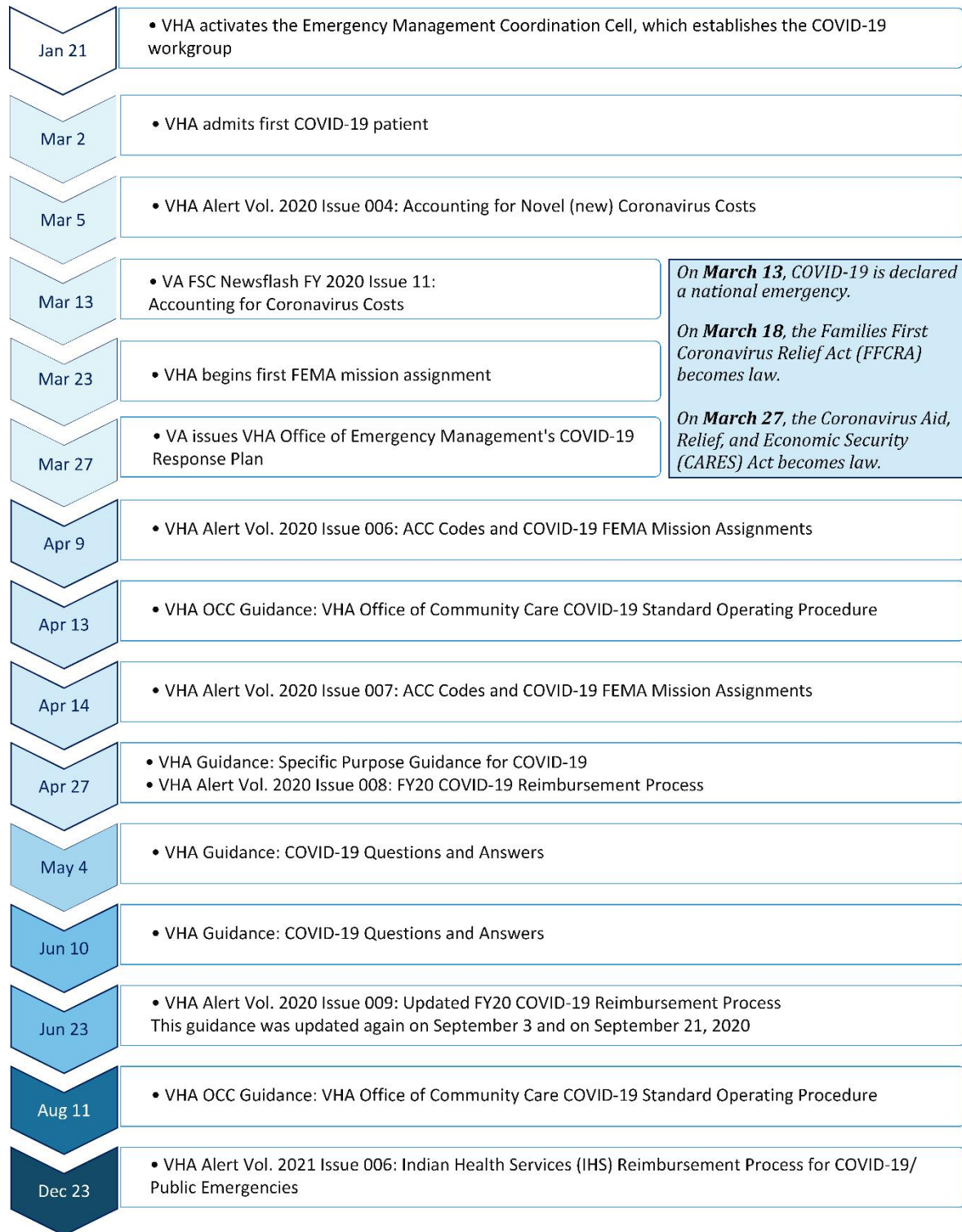


Figure 1. Timeline depicting events and supplemental guidance provided to Veterans Integrated Service Networks and VA medical centers as of January 26, 2021.

Source: VA OIG analysis of laws and published supplemental guidance by VA and VHA, as well as significant events noted on VA's official blog, Vantage Point.

Finding 1 Conclusion

VA met FFCRA and CARES Act requirements to submit reports on COVID-19-related obligations and expenditures to OMB and Congress. Accordingly, the OIG did not make a recommendation related to this finding.

Finding 2: VHA's Data Completeness and Accuracy Could Be Improved

While VA met its CARES Act reporting requirements, it could improve on the completeness and accuracy of the data reported to OMB and Congress.²⁵ Specifically, the OIG team identified the following concerns (specific variances) within the reports:

1. VHA obligations were at risk of not being included in VA's reports.
2. VA initially delayed its reporting of reimbursable obligated amounts related to VHA's FEMA mission assignments by two months in its weekly submissions to OMB.²⁶
3. VA's reports contain anomalies (negative dollar amounts in data fields that should only report positive amounts, which misstated VA's overall reported obligations).²⁷

The OIG does not believe that any one of these three identified variances resulted in VA reports being materially misstated. However, the variances indicate some weaknesses in VA's and VHA's internal control structures for reporting, which appear to have occurred for two reasons.

First, the OIG believes that due to VHA's reliance on several subsystems, VHA staff had to perform significant work to identify discrepancies and perform manual adjustments so that COVID-19 obligations and expenditures were captured in VA's reporting. The overall complexity of VHA's reporting process, when combined with the three variances referenced above, suggests that the controls around VHA's data are not sufficient. The insufficient controls affect the accuracy of the reporting and demonstrate that VA's validation efforts need to be improved.

Second, VA performed only a limited review at the summary fund level of its COVID-19 obligations and expenditures prior to submitting reports to OMB and Congress. However, a review of summary funds is not detailed enough to identify potential reporting anomalies. VA did not provide a more comprehensive review because it was not needed, as VA stated it could reasonably rely on VHA's existing internal controls, according to the deputy assistant secretary for budget. While OMB directs agencies to leverage "existing financial transparency and accountability mechanisms," it also requires agencies to provide the public with information in a clear, accurate, and timely manner. Without reviewing the reports at the program activity level, VA cannot provide clear and accurate tracking of COVID-19 funds. Moreover, OMB "relies on agencies having effective internal controls over reporting for the input and validation of the data

²⁵ CARES Act, title X, "Department of Veterans Affairs," § 20002.

²⁶ As of June 5, 2020, 17 mission assignments from FEMA were closed, and as of August 6, 2020, VA had corrected the problem with delayed reporting.

²⁷ VA's Financial Services Center and the Office of Budget speculated that these anomalies could reflect such actions as cost transfers between funds or within the fund's program activity codes, deobligations, system errors, or credits from vendors.

they submit.” Thus, any information externally reported should be reviewed for accuracy and reliability so that Congress can make informed decisions.

What the OIG Did

To evaluate the completeness of VA's reporting, the OIG team compared the following data sets:

- Transactions that the team identified as being COVID-19-related but were not recorded using the COVID-19 line of accounting.²⁸ The team identified these transactions by searching for records of VHA medical centers' unofficial tracking method, generally using key words in text-based data entry fields within VHA's procurement system.²⁹ The team determined that the transactions in this data set (OIG-identified as not in VA's records) were at risk of being unreported to OMB and Congress (variance 1).
- Transactions that the team extracted using the same report query methodology VA used to generate its report to OMB and Congress.³⁰
- A list of VHA's COVID-19 transactions for the same period, January to May 2020, as the two bullets above.

The OIG team also examined VHA's process for recording and reporting reimbursable obligations (from the Disaster Relief Fund) related to VHA's mission assignments from FEMA. The team evaluated the reports VA submitted to OMB and Congress from March through October 2020 for data completeness to identify if FEMA mission assignment obligations were being reported (variance 2).

Lastly, the OIG team evaluated VA's process for capturing COVID-19 obligations and expenditures as well as the resulting reports for consistency, reasonableness, and logical presentation (variance 3).

²⁸ A COVID-19 line of accounting uses a predetermined classification code or a treasury fund account code. VA established these codes to distinguish COVID-19 supplemental appropriations from VA's base year appropriations as well as to make it possible for VA to track and query COVID-19 obligations and expenditures for its reporting to OMB and Congress.

²⁹ The OIG team used a text-based search of the comment or description data fields in the VHA Integrated Funds Distribution Control Point Activity Accounting & Procurement system. In these fields, VHA medical center staff tagged items with terms such as “for COVID” that indicated that the procurement was purchased for VHA's COVID-19 response needs.

³⁰ Due to the size of the file, VA stated that it could not transfer to the OIG the underlying transactions that comprised VA's report to OMB and Congress with the level of detail needed for evaluation. Instead, VA provided the OIG with the query used to generate VA's reports, which the OIG data analysis team then used to generate the replicated set of transactions. The OIG data analysis group verified the accuracy of this replicated set by comparing it to a VA report to OMB and Congress. The report for the same period had comparable transaction totals, which reconciled to within an acceptable tolerance.

The team did not evaluate each transaction for reported COVID-19-related obligations and expenditures to determine whether the individual transactions were recorded properly. Additionally, although control weaknesses were observed within the reporting process, this review was not designed, nor was it the review objective, to assess VHA's internal controls or the accuracy of VHA's tracking and reporting at the transaction level of detail.

VHA Obligations Dependent on Manual Adjustment Were at Risk of Not Being Included in VA's Reports

The OIG team identified over 24,000 COVID-19-related transactions that did not appear in VHA's total reported obligations and expenditures because they were not recorded on a COVID-19 line of accounting. The transactions, totaling approximately \$149.61 million, occurred from January through May 2020 and represented about 9 percent of total reported obligations for that period.³¹ The 24,000 transactions did not appear in VHA's total reported obligations because they were not recorded using the appropriate COVID-19 treasury fund account or accounting classification codes. Because some of VHA's financial subsystems are coded to use their base year appropriations line of accounting, VHA relied on a manual process of identifying and adjusting transactions into a format that VA's reporting methodology would capture. In general, manual processes are very labor intensive and more prone to human error.

The OIG team observed that approximately 84.6 percent of these transactions were paid for with government purchase cards. When VHA pays for goods or services acquired with a government purchase card, that transaction must first be processed by VA's Charge Card System. Once this transaction is processed in VA's Charge Card System, it is then electronically transferred to VHA's Integrated Funds Distribution Control Point Activity Accounting & Procurement system (IFCAP), which serves as VHA's financial and procurement subsystem and feeds into VA's Financial Management System (FMS). VHA financial staff stated that government purchase card transactions are initially recorded in VA's Charge Card System using the line of accounting for the standard base year appropriation.

Once the government purchase card transaction is transferred to IFCAP, the VHA government purchase cardholder is responsible for reconciling that purchase. It is at this point the transaction's line of accounting is adjusted to the COVID-19 line of accounting. Although the process to transfer these transactions is automated, the process to identify which transactions are eligible for use of COVID-19 supplemental funds is manual. The OIG determined that manual processes have an inherent risk of human error that likely contributed to these transactions not being identified and subsequently transferred to a COVID-19 line of accounting. As a result, the transactions were not included on reports to OMB and Congress, as VA only reported

³¹ To identify the unreported transactions, the OIG team used a cut-off date of May 26, 2020, which coincided with the date of reporting for that period.

transactions that were recorded on the COVID-19 line of accounting. The OIG concluded that from March through May 2020, VA's reports to OMB and Congress were not complete.

VA Did Not Initially Report Reimbursable Obligations

As part of reporting COVID-19 supplemental funds, OMB requires agencies to report obligations and expenditures, including reimbursable obligations. OMB requires VA to report negative dollar amounts for reimbursable obligations such as mission assignments, as VA will be reimbursed for the costs. If VA does not report amounts to be reimbursed in a timely manner, it is overstating its obligations of available funds to combat the COVID-19 pandemic to OMB and Congress.

VHA began its first mission assignment from FEMA on March 23, 2020. According to a VHA Office of Emergency Management representative, 17 of 51 mission assignments had been closed out as of June 5, 2020. For the closed-out assignments, VHA estimated that the costs eligible for reimbursement were approximately \$59 million. Despite this, VA did not begin reporting any FEMA mission assignment costs until the week of August 6, 2020, approximately two months after the mission assignments were closed out. OMB guidance states that these costs should be recorded under the obligation amount to be reimbursed category.

When the OIG team asked why reimbursable obligations had not been reported, the deputy assistant secretary for budget stated that it takes time to identify FEMA mission assignment costs because VHA comingles its FEMA-related costs with all other VHA COVID-19 costs. Because of this comingling, VA cannot capture FEMA-related costs until VHA records an obligation on a FEMA-specific fund code, which does not occur until a reimbursement is received.

Initial reports to OMB and Congress were not complete because they did not include reimbursable obligations. However, after the OIG team's inquiries, VA began reporting reimbursable obligations to Congress on August 6, 2020, and to OMB on August 18, 2020. As of January 22, 2021, 49 of 104 mission assignments had been closed out. The amounts reported should increase as VA receives reimbursement. Because VA began reporting reimbursable obligations, the OIG did not make a related recommendation.

VA's Reports Contained Anomalies (Negative Reported Amounts in Fields That Should Report Positive Amounts) That Misstated Reported Obligations

For the reports to OMB and Congress, the OIG team observed VA reported negative dollar amounts (such as deobligations or downward accounting adjustments) in data fields that

normally should only contain positive dollar amounts for obligations.³² For example, the OIG team identified reported negative obligations as of June 2, 2020, which potentially understated the obligated amount by more than \$215 million (12.3 percent of the total obligations for that period). VA did not specifically address the reason for this large negative adjustment, but generally stated, as in previous reports

Please note that early COVID-19 response efforts did not use the correct accounting codes. Corrective accounting actions continue reclassifying these early charges, and changes will continue to be reflected in future reports. As part of this, some reported amounts may contain negative “paid expenditures” due to the timing of weekly data extractions and the accounting process for these corrective actions.

The team determined it would be reasonable for VA to research these types of negative amounts to assess whether they are in error or appropriate. When deobligations occur, they reduce VA’s overall reported expenditures. Mathematically, any reported negative dollar amount would reduce the total COVID-19-related positive dollar amounts reported, thus misstating VA’s reported COVID-19 obligations and expenditures.

The OIG team questioned two offices within the VA Office of Management about the negative amounts. The Financial Services Center is responsible for generating the data for the reports to OMB and Congress, and the Office of Budget is responsible for taking the Financial Services Center data and constructing the reports to OMB and Congress. Both offices could not definitively say what these anomalies represented and speculated that they could represent a number of different activities, including cost transfers between funds or within the fund’s program activity codes, deobligations, system errors, or credits from vendors. While neither office scrutinized these reporting anomalies prior to presenting the reports to OMB and Congress, leaders from both offices agreed that going forward they should review these reporting anomalies.

Additional Reporting Steps Due to VHA’s Reliance on Subsystems

VHA relies on various subsystems to facilitate its operations, such as payroll, procurements of goods and services using a government purchase card, and payment for non-VA care by community providers. Each of the subsystems’ obligations and expenditures must be transferred into VA’s FMS. For most subsystems, under normal conditions, this is an automated process typically free of the risk of human error. This automated process is possible because most of the obligations and expenditures are automatically recorded on a standard line of accounting that draws from VHA’s base year appropriations. However, when this type of activity needs to be

³² VA Financial Policy, vol. II, chap. 5, “Obligations Policy” defines deobligation as a cancellation or downward adjustment of a previously incurred obligation.

funded differently, such as when VHA wants to use COVID-19 supplemental funds, VHA staff must take additional steps to first identify what obligations and expenditures are related to COVID-19 and then transfer that activity to a COVID-19 line of accounting, often manually.

It takes time to accurately identify a COVID-19-related cost, according to VA and VHA officials. Similar to purchase cards' automated line accounting, VHA medical staff payroll is also automatically recorded on VHA's base year appropriations. Consequently, for the time the medical staff is performing COVID-19 work, that time must be identified and then transferred to a COVID-19 line of accounting. Because VHA medical staff may work on non-COVID-19 patients as well as COVID-19 patients over a period of time, the time for each must be manually identified before the associated salary cost can be transferred, which increases the risk that some salary may not be reported.

VHA requires its medical facilities and responsible offices to transfer these costs from the base fund accounts to the COVID-19 supplemental fund accounts through an FMS journal voucher.³³ As of December 29, 2020, VHA used base fund accounts for COVID-19 transactions to obligate \$113.26 million and spend \$47.84 million, but these amounts do not include the total amount of obligations and expenditures previously transferred to a COVID-19 line of accounting, as that is an ongoing process.³⁴ At some point, VHA requires medical facility staff to identify base fund account obligations and expenditures to transfer to CARES Act supplemental fund codes using FMS journal vouchers. For a list of base fund obligations and expenditures that need to be transferred to CARES Act supplemental fund codes, see table D.1 in appendix D.

Additionally, non-VA care given by community providers, which is managed by the VHA Office of Community Care, is initially authorized in several different subsystems depending on which program facilitates the care. Under normal conditions, this non-VA activity is recorded on the medical community care standard appropriation line of accounting. In order to record and track non-VA care eligible to be paid with medical community care COVID-19 supplemental funds, VHA Office of Community Care staff must identify the COVID-19-related costs and perform expenditure transfers to record that activity on a COVID-19 line of accounting. The office has manually transferred approximately \$2.05 billion in COVID-19 medical community care costs from the base fund accounts to the supplemental fund accounts as of March 2021, according to VHA Office of Community Care representatives.

Because VHA's processes for identifying and transferring COVID-19-related activity to a COVID-19 line of accounting are inherently complex, the OIG determined that there is a high

³³ VA Financial Policy, vol. II, chap. 1A, "VA Journal Vouchers" defines a journal voucher as a written document that serves as an integral part of the audit trail and bears sufficient documentation to explain the purpose and details of the transaction.

³⁴ This excludes the obligated and expended amounts VA reported for the Captain James A. Lovell Federal Health Care Center (fund code 0169N1).

risk that this process increases the likelihood for errors that would influence the accuracy and completeness of the reports to OMB and Congress.

VA Did Not Sufficiently Validate the Reported Data

VA's Office of Management stated that it relied on the internal control structure of its subordinate business lines, such as VHA, instead of performing any detailed data validation. VA's reporting to OMB and Congress must comply with an OMB memorandum that stipulates VA and other agencies must report data that enable "Federal leaders to make informed decisions."³⁵ OMB provided VA a template for its weekly reporting requirement that stipulated VA report at the summary fund level as well as the program activity level, which means reporting obligations and expenditures classified by the type of items or services purchased. In the context of this OMB requirement, VA must therefore validate data at the program activity level so they are reliable for informed decisions. From interviews with VA officials and an analysis of VA's supporting data, the OIG team determined the VA Office of Management's review of data used to prepare its reports was limited only to the summary fund level and did not include validation of the program activity data reported to OMB.³⁶ Therefore, VA did not provide a sufficient level of validation to ensure the quality of the information being externally reported was reliable.

When asked about negative balances, the deputy assistant secretary for budget stated that the reports to OMB and Congress are "informal reports" that represent "snapshots in time." This distinction between formal and informal reports is not directly related and does not address the OMB requirement for reliable information at the program activity level. The OIG team asked about VA's current data validation process and the deputy assistant secretary for budget responded that it is reasonable to rely on the current process that VHA and others have established. Thus, the VA Office of Management's Office of Budget did not perform any additional level of work to ensure the reports to OMB and Congress are complete and accurate.

The anomalies the OIG identified appear to mostly have gone unquestioned because VA did not scrutinize the reports before sending them to OMB. OMB's implementation guidance requires agencies to accurately record and track funds. In addition, OMB "relies on agencies having effective internal controls over reporting for the input and validation of the data they submit." Further, the OIG team concluded that the Office of Budget places an overreliance on VHA controls, without consideration that VHA relies on several subsystems for its operations. Consequently, it must also rely on a complex system of manual journal vouchers before

³⁵ OMB, Memo M-20-21, sec. V.

³⁶ In accordance with OMB Circular A-11, all executive branch agencies must prepare an SF 133, Report on Budget Execution and Budgetary Resources, which allows them to submit budget execution information electronically through the Treasury's Governmentwide Treasury Account Symbol Adjusted Trial Balance System. This information is included in government-wide totals.

submitting reports to OMB and Congress that are vulnerable to increasing errors and missing data.

Finding 2 Conclusion

The OIG recommended VA consider the inherent risks due to VA's and VHA's outdated financial information technology infrastructure and develop procedures to validate the data at the program activity level to source transactions rather than just at the summary fund level. For information to be useful to both OMB and Congress, it must be complete and accurate. Although VA is performing some data validation for the reports to OMB and Congress, the level of review does not appear appropriate for the data VA is providing. Without sufficient data validation, there is a risk that the reported program activity information is not accurate and complete. VA's Office of Management will need to coordinate with VHA to develop the processes and controls for proper validation. These additional measures would help to ensure that COVID-19 obligations and expenditures were properly captured and accounted for in the manner intended by OMB and Congress.

Recommendations 1–2

The OIG made two recommendations for the deputy under secretary for health to coordinate with VA's Office of Management:

1. Implement internal control procedures to ensure the completeness and accuracy of the data in VA's reports to the Office of Management and Budget and to Congress.
2. Execute data validation procedures to make certain that reports to the Office of Management and Budget and to Congress can be traced back efficiently to the source transactions.

Management Comments

The acting under secretary for health concurred in principle with recommendation 1 and concurred with recommendation 2, and provided actions to address each. VHA's Office of Finance, in coordination with VA's Office of Management, will implement internal control procedures to explain report deficiencies and execute data validation procedures to trace reports back to source transactions.

OIG Response

The OIG considers the planned actions responsive and will follow up on VA's implementation of the recommendations.

Appendix A: Background

The key offices in VA's organizational structure related to the reporting and monitoring of COVID-19 supplemental appropriations for this review include VA's Office of Management and VHA.

VA Office of Management

The overall mission of VA's Office of Management is to provide strategic and operational leadership in several areas, including budget, financial management, and business oversight. The Office of Management oversees the VA Office of Budget and the VA Office of Financial Management Business Transformation Service. The VA Office of Financial Management Business Transformation Service is then responsible for the VA Financial Services Center.

VA Financial Services Center

Under the Office of Financial Management Business Transformation Service, the Financial Services Center is a fee-for-service office that provides financial and accounting services for the entire agency. The Financial Services Center is responsible for compiling COVID-19-related obligation and expenditure data from all of VA's service lines, including VHA. After the data are compiled, the Financial Services Center provides them to VA's Office of Budget.

VA Office of Budget

The Office of Budget serves as the primary liaison between the department and OMB and congressional staff. Because of this, the Office of Budget was the office that prepared and submitted the reports to OMB and Congress based on the raw data provided by VA's Financial Services Center.

Veterans Health Administration

The four statutory missions of VHA are (1) to develop, maintain, and operate a national healthcare delivery system for eligible veterans; (2) to administer a program of education and training for healthcare personnel; (3) to conduct healthcare research; and (4) to provide contingency support during times of war or national emergency, which includes mission assignments assigned by FEMA. VHA also oversees its Office of the Chief Finance Officer, Office of Community Care, the VISNs, and the many medical centers that are an integral part of VA's overall response to the COVID-19 pandemic.

VHA Office of the Chief Finance Officer

The Office of the Chief Finance Officer monitors the execution of funds allocated to VISNs and oversees VHA's financial management and accounting operations. The VHA Office of the Chief

Finance Officer is responsible for providing financial guidance to the VISN financial officers, as well as remedying any issues related to recording and reporting processes associated with COVID-19 obligations and expenditures that are occurring at medical centers.

VHA Office of Community Care

Overall, VHA's Office of Community Care is responsible for healthcare services provided to veterans by non-VA providers. The Office of Community Care provides oversight and stewardship of its resources and management of its financial information, including COVID-19-related reporting of obligations and expenses to OMB and Congress.

Veterans Integrated Service Networks

The VISNs are responsible for overseeing VHA medical centers across the United States. The VISNs' financial officers work directly with the VHA Office of the Chief Finance Officer to ensure that any issues reported by the medical centers related to the proper recording and reporting of COVID-19 obligations and expenses are remedied.

VHA Medical Centers

VHA medical centers provide care to veterans enrolled in VA health care and offer staff or facilities in support of FEMA mission assignments or as part of VHA's fourth mission to support communities during declared national emergencies. VHA medical center financial managers are required to record COVID-19-related obligations and expenses in VHA's payroll or their financial and procurement subsystems. VHA medical centers' procurement and finance staff are responsible for identifying the COVID-19 obligations and expenditures not initially recorded on a COVID-19 line of accounting, then for processing an FMS journal voucher to transfer that activity to the appropriate COVID-19 line of accounting. Additionally, medical centers are responsible for identifying FEMA-related costs and submitting the bills to FEMA for reimbursement.

Appendix B: Scope and Methodology

Scope

The OIG performed its work from May 2020 through March 2021. The scope of the review focused on VHA's efforts to establish financial oversight for tracking and reporting on COVID-19 supplemental funding. Although the OIG team observed control weaknesses in the reporting process, this review was not designed, nor was the review objective, to assess VHA's internal controls or the accuracy of VHA's tracking and reporting at the transaction level of detail.

Methodology

The OIG team assessed VA's reporting on appropriations and supplemental funds for data reliability and completeness. In addition, the team reviewed the laws related to the COVID-19 supplemental appropriations; OMB guidance; and VA and VHA financial policies, procedures, and supplemental guidance for applicability. The team sent questionnaires to personnel in the Office of Management, Financial Services Center, VHA Office of the Chief Finance Officer, VISNs, and VA medical centers.

With VA's noted system limitations, the review team relied on reports pulled from VA's corporate data warehouse, which includes data from VHA's procurement system, the IFCAP. The OIG queried the IFCAP procurement transactions by searching the transaction's item description for "COVID." Additionally, the OIG data analysis team ran a report of journal entries in FMS using VA's methodology as a comparison against its IFCAP data set. The OIG statistician then compared the results from the corporate data warehouse to the FMS report to determine if all transactions were included. The OIG evaluated these reports for completeness and outliers, as well as the reports VA submitted to OMB. The OIG did not evaluate each transaction in the reports to determine whether each entry was correctly recorded as a COVID-19-related transaction.

Fraud Assessment

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

Data Reliability

Although the OIG data analysis team replicated VA's report to OMB and Congress within an acceptable threshold, the OIG relied on VA's methodology. As such, the OIG could not

successfully use an independent methodology to validate the completeness and accuracy of reports submitted to Congress and OMB due to limitations within VA's FMS. As previously reported in the VA OIG report on VA's compliance with the Digital Accountability and Transparency Act of 2014, FMS has limited functionality to meet current financial needs and requires extensive manipulations through manual journal voucher entries, which may result in the lack of necessary data elements to link related obligation and expenditure data by program activity. In addition, it was noted that FMS does not have a common identifier that links FMS to VA's electronic contract management system, eCMS.³⁷

Given these limitations, the OIG relied on computer-processed data from VHA's corporate data warehouse and FMS. To assess the reliability of the data, the team performed limited testing by comparing the lines of accounting for a select number of transactions to what was recorded in FMS. The OIG concluded that the data obtained and relied upon were sufficiently reliable for the purposes of this review.

Government Standards

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

³⁷ VA OIG, *FY 2019 Audit of VA's Compliance under the DATA Act of 2014*, Report No. 19-07247-251, November 8, 2019, 8-9.

Appendix C: Reported Obligations and Expenditures

Table C.1 shows the amounts VA obligated and spent related to COVID-19 as of December 29, 2020. The table reflects the amounts VA reported to OMB. VA noted that some reported amounts may contain negative “paid expenditures” due to the timing of weekly data extractions and the accounting process for corrective actions.

These obligated and spent amounts are the total amount, net of any amounts to be reimbursed. Medical care funds include both base and supplemental funds. Fund codes with a suffix of C2 are accounts established from the supplemental funds provided in the CARES Act, title X, “Department of Veterans Affairs,” and fund codes with a suffix of C3 are accounts established from the supplemental funds provided in the FFCRA, title VI, “Department of Veterans Affairs.”

Table C.1. Medical Care Fund Reported Obligations and Expenditures

Medical care funds by appropriation	Obligations (in millions)	Expenditures/Outlays (in millions)
CARES Act funds		
Medical Community Care (0140C2)	\$1,978.88	\$1,968.87
Medical Facilities (0162C2)	\$351.15	\$252.28
Medical Services (0160C2)	\$4,513.93	\$3,285.36
Medical Support and Compliance (0152C2)	\$110.00	\$79.41
FFCRA funds		
Medical Community Care (0140C3)	\$0.00	\$0.00
Medical Services (0160C3)	\$30.00	\$25.98
Base funds		
Medical Services (0160)	\$36.94	-\$9.44
Medical Support and Compliance (0152)	\$64.06	\$61.40
Medical Facilities (0162)	\$12.26	-\$4.12
Captain James A. Lovell Federal Health Care Center (0169)*	\$9.89	\$8.15
Total	\$7,107.11	\$5,667.88

Source: VA COVID-19 Obligation Report dated December 29, 2020.

*Captain James A Lovell Federal Health Care Center (0169) did not receive supplemental funds, but VA reports the amount it used for COVID-19-related obligations and expenditures.

Note: Due to rounding, the columns in table C.1 may not sum.

Appendix D: Expenditure Transfers

Table D.1 shows the amount of base funds VA reported it had obligated and spent for COVID-19 transactions as of December 29, 2020.

Table D.1. VHA Obligations Pending Expenditure Transfers

VHA base fund accounts pending expenditure transfer	Obligations (in millions)	Expenditures/Outlays (in millions)
Medical Services (0160A1)	\$36.94*	-\$9.44
Medical Support and Compliance (0152A1)	\$64.06	\$61.40
Medical Facilities (0162A1)	\$12.26*	-\$4.12
Total	\$113.26	\$47.84

Source: VA COVID-19 Obligation Report dated December 29, 2020.

* Table D.1 represents the amounts VA reported to OMB, again noting that some reported amounts may contain negative "paid expenditures" due to the timing of weekly data extractions and the accounting process for corrective actions.

Appendix E: Management Comments

Department of Veterans Affairs Memorandum

Date: May 4, 2021

From: Acting Under Secretary for Health (10)

Subj: OIG Draft Report, OIG Review of VHA's Financial Oversight of COVID-19 Supplemental Funds (2020-02967-R6-0003) (VIEWS 4972132)

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

1. Thank you for the opportunity to review and comment on the Office of Inspector General (OIG) draft report, Review of VHA's Financial Oversight of COVID-19 Supplemental Funds. OIG assigned two recommendations to the Principle Deputy Under Secretary for Health to coordinate with VA's Office of Management. VHA concurs in principal with recommendation one and concurs with recommendation two. VHA provides an action plan in the attachment.

2. For purposes of accuracy, VHA requests OIG consider revising the sentence, "The VA Office of Finance is then responsible for the VA Financial Services Center," to state, "The VA Financial Management Business Transformation Service is then responsible for the VA Financial Services Center." This sentence can be referenced in Appendix A on page 16.

The OIG removed point of contact information prior to publication.

(Original signed by)

Richard A. Stone, M.D.

Attachment

VETERANS HEALTH ADMINISTRATION (VHA)
Action Plan
OIG Review of VHA's Financial Oversight of
COVID-19 Supplemental Funds (2020-02967-R6-0003)

Recommendation 1. The OIG recommends that the Principle Deputy Under Secretary for Health coordinate with VA's Office of Management to implement internal control procedures to ensure the completeness and accuracy of the data in VA's reports to the Office of Management and Budget and to Congress.

VHA Comments: Concur in Principle

VHA's Office of Finance, in coordination with VA's Office of Management, will implement internal control procedures, such as noting the data source and date on all reports to allow for duplication and explanation of any reporting deficiencies.

Status: In Progress Target Completion Date: June 2021

Recommendation 2. The OIG recommends that the Principle Deputy Under Secretary for Health coordinate with VA's Office of Management to execute data validation procedures to make certain that reports to the Office of Management and Budget and to Congress can be traced back efficiently to the source transactions.

VHA Comments: Concur

VHA's Office of Finance, in coordination with VA's Office of Management, will execute data validation procedures to make certain reports to the Office of Management and Budget and to Congress can be traced back efficiently to the source transactions.

Status: In Progress Target Completion Date: June 2021

For accessibility, the original format of this appendix has been modified to comply with Section 508 of the Rehabilitation Act of 1973, as amended.

OIG Contact and Staff Acknowledgments

Contact	For more information about this report, please contact the Office of Inspector General at (202) 461-4720.
----------------	---

Review Team	Gregory Gladhill, Director Chau Bui Terrisa Culhane Clenes Duhon Jeffrey Lloyd
--------------------	--

Other Contributors	Rasmi Simhan Clifford Stoddard Nelvy M. Viguera Butler
---------------------------	--

Report Distribution

VA Distribution

Office of the Secretary
Veterans Benefits Administration
Veterans Health Administration
National Cemetery Administration
Assistant Secretaries
Office of General Counsel
Office of Acquisition, Logistics, and Construction
Board of Veterans' Appeals

Non-VA Distribution

House Committee on Veterans' Affairs
House Appropriations Subcommittee on Military Construction, Veterans Affairs,
and Related Agencies
House Committee on Oversight and 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

OIG reports are available at www.va.gov/oig.