2014 Performance and Accountability Report

Table of Contents

Executive Summary ................................................................................................................................. 1
Secretary’s Letter

Part I. Management’s Discussion and Analysis

Our Mission – What We Are Here to Do.................................................................................................. 5
Our Programs ........................................................................................................................................... 5
What We Do ........................................................................................................................................... 5
Where We Are Located .......................................................................................................................... 9
Who We Serve ....................................................................................................................................... 10
Resources.................................................................................................................................................. 11
Key Legislative Authorities ...................................................................................................................... 13
Our Organization ...................................................................................................................................... 14
Strategic Goals and Objectives ............................................................................................................... 15
Agency Priority Goals............................................................................................................................... 30
Contributions to Cross-Agency Priority Goals ...................................................................................... 35
Performance Highlights ......................................................................................................................... 39
Financial Highlights ............................................................................................................................... 41
Management Controls, Systems, and Compliance with Laws and Regulations ................................ 46

Part II. Performance Section

Performance Overview ............................................................................................................................ 1
2014 Performance: A Department-Level Summary ............................................................................... 8
2014 Performance Summaries by Program ............................................................................................ 9
  Percent of HUD-VASH vouchers that resulted in Veterans obtaining permanent housing ............... 10
  Number of homeless Veterans (on a single night) ............................................................................... 11
  Number of Veterans placed in permanent housing ............................................................................. 12
  Percent of Veterans discharged from VA funded residential treatment programs ............................ 13
  Percent of Veterans admitted into the HUD-VASH program who meet criteria for chronic homelessness.... 14
  Percent of unsheltered Veterans moved out of unsheltered status within 30 days of engagement ......... 15
  Percent of patients who use VHA health care using a virtual format ................................................. 16
  Prevention index V................................................................................................................................. 17
  Clinical practice guidelines index IV ..................................................................................................... 18
  Percent of patients who responded ‘yes’ on Patient Centered Medical Home survey questions .......... 19
  Percent on non-VA claims paid within 30 days.................................................................................... 20
  Percentage of disability compensation and pension claims inventory over 125 days ......................... 21
  Percentage of disability compensation claims inventory over 125 days ............................................ 22
  National accuracy rate – improve national claim-based rating accuracy for disability claims ............ 23
  Percentage of original and reopened pension claims inventory over 125 days ................................. 24
  Percentage of dependency and indemnity compensation claims inventory over 125 days .............. 25
  Percentage of disability compensation claims received electronically ............................................. 26
  Number of registered eBenefits users ................................................................................................. 27
  Number of accredited Veterans advocates registered in the Stakeholder Enterprise Portal .................. 29
  Overall customer satisfaction index score (compensation) ................................................................. 30
  Overall customer satisfaction index score (pension) ........................................................................... 31
  Overall customer satisfaction index score (education) ......................................................................... 32
  Rate of high client satisfaction rating on insurance services delivered .............................................. 33
  Veterans’ satisfaction with the Vocational Rehabilitation & Employment program .......................... 34
  Veterans’ satisfaction level with the VA Loan Guaranty program .................................................... 35
National call center client satisfaction index score ................................................................. 36
Pension call center client satisfaction index score .............................................................. 37
Education call center client satisfaction index score ......................................................... 38
Average days to complete – original survivors pension claims ........................................ 39
Average days to complete original education claims ....................................................... 40
Average days to complete supplemental education claims ............................................. 41
Percent of respondents who agree the quality of the Presidential Memorial Certificate was excellent ................................................................. 54
Percent of respondents who agree that the quality of headstone or marker was excellent .................................................................................................................. 53
Percent of respondents who agree the quality of the Presidential Memorial Certificate was excellent ................................................................. 54
Percent of respondents who recommend the National Cemetery to Veterans’ families ................................................................................................................ 52
Percent of respondents who rate National Cemetery appearance as excellent ............... 51
Percent of respondents who rate the quality of service provided by the National Cemeteries .................................................. 50
Percent of respondents who rate the National Cemetery to Veterans’ families ............... 52
Percent of respondents who agree that the quality of headstone or marker was excellent .................................................................................................................. 53
Percent of respondents who agree the quality of the Presidential Memorial Certificate was excellent ................................................................. 54
Percent of headstones and/or markers at proper height and alignment ................................ 55
Percent of headstones, markets, and niche covers that are clean and free of debris. ...... 56
Percent of gravesites that have grades that are level.......................................................... 57
Percent of visitors to VA’s website that indicated that they are satisfied/highly satisfied ................................................................. 58
Increase percent of Veterans aware of using benefits....................................................... 59
Percentage of VA employees who are Veterans .................................................................. 60
Office of the Inspector General ....................................................................................... 61
Assessment of Data Quality ......................................................................................... 62
Major Management Priorities and Challenges ................................................................. 77
Part III. Financial Section
Letter from the Chief Financial Officer ............................................................................ 1
Consolidated Financial Statements .................................................................................. 3
Consolidated Balance Sheets ......................................................................................... 3
Consolidated Statements of Net Cost .............................................................................. 4
Consolidated Statements of Changes in Net Position ..................................................... 5
Combined Statements of Budgetary Resources ............................................................. 7
Notes to Consolidated Financial Statements .................................................................. 11
Fund Balance with Treasury .......................................................................................... 29
Investments .................................................................................................................... 30
Accounts Receivable, Net ................................................................................................ 31
Direct Loans and Loan Guarantees ................................................................................ 32
Inventories and Related Property, Net .......................................................................... 42
General Property, Plant and Equipment ....................................................................... 42
Heritage Assets ............................................................................................................. 43
Debt ............................................................................................................................... 44
Liabilities Not Covered By Budgetary Resources ........................................................... 45
Leases ........................................................................................................................... 52
Insurance Programs ..................................................................................................... 56
Commitments and Contingencies .................................................................................. 59
Funds From Dedicated Collections ................................................................. 60
Exchange Transactions .................................................................................. 64
Net Program Costs by Administration ............................................................ 67
Disclosures Related to the Statements of Budgetary Resources .................. 69
Reconciliation of Net Cost of Operations to Budget ....................................... 74
Independent Auditors’ Report ...................................................................... 77
Required Supplementary Stewardship Information (Unaudited) ............... 99
Required Supplementary Information (Unaudited) ...................................... 105
Part IV. Other Accompanying Information
Schedule of Spending (Unaudited) .............................................................. 1
Summary of Financial Statement Audit and Management Assurances ........... 6
Improper Payments Elimination and Recovery Act (IPERA) of 2010 .......... 8
Definitions of Financial and Other Terms .................................................... 36
Abbreviations and Acronyms ...................................................................... 47
VA Online .................................................................................................. 51
Canceled Measures ..................................................................................... 53