

**STATEMENT OF LINDA A. HALLIDAY
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DEPARTMENT OF VETERANS AFFAIRS
BEFORE THE COMMITTEE ON VETERANS' AFFAIRS
UNITED STATES HOUSE OF REPRESENTATIVES
HEARING ON
"PHILADELPHIA AND OAKLAND: SYSTEMIC FAILURES
AND MISMANAGEMENT"**

APRIL 22, 2015

Mr. Chairman and Members of the Committee, thank you for the opportunity to discuss the results of the Office of Inspector General's (OIG) recently published reports where we substantiated allegations of mismanagement and data manipulation at the VA Regional Office (VARO) Philadelphia, Pennsylvania and allegations of claims mismanagement at the Oakland, California, VARO.¹ I am accompanied today by Ms. Nora Stokes, Director, OIG Bay Pines Benefits Inspection Division and Mr. Brent Arronte, Director, OIG San Diego Benefits Inspection Division.

BACKGROUND

The number of substantiated allegations and non-compliance with Veterans Benefits Administration (VBA) policy at the Philadelphia VARO and the inability to maintain records relating to approximately 14,000 pieces of mail at the Oakland VARO were indicators of leadership failures, weaknesses in competencies, or a disregard of existing VBA policy. Given the lack of oversight and the significant findings at these two offices, we have serious concerns regarding the lapses of management at these VAROs to appropriately direct and oversee the wide-range of benefits and services for which they are responsible. In May and June 2014, VBA appointed new directors to these two VAROs.

Since we first began the OIG independent benefits inspection program of VAROs in April 2009 to the present, we have consistently reported the need for enhanced policy guidance, oversight, workload management, training, and supervisory review to improve the accuracy and timeliness of disability claims processing and VARO operations. Our benefits inspections also include special reviews of VBA programs and initiatives. Since we began our review at the Philadelphia VARO in June 2014, the OIG initiated 13 additional reviews at 11 other VAROs.² For seven of these reviews, VA leadership requested OIG assistance; the remaining six were initiated as a result of allegations

¹ *Review of Alleged Data Manipulation and Mismanagement at the VA Regional Office, Philadelphia, Pennsylvania* (April 15, 2015); *Review of Alleged Mismanagement of Informal Claims Processing at VA Regional Office, Oakland, California* (February 18, 2015).

² VA Regional Offices: Baltimore, Maryland; Boston, Massachusetts; Denver, Colorado, Honolulu, Hawaii; *Houston, Texas; Little Rock, Arkansas; *Los Angeles, California; New York, New York; Oakland, California; San Diego, California; St. Paul, Minnesota (*denotes two separate reviews).

received from anonymous sources. OIG substantiated six of the seven allegations received from VA leadership, which included significant volumes of unprocessed paper mail and VBA staff and supervisors manipulating electronic records by deleting electronic controls needed to manage claims processing actions, amending dates of claims, and cancelling pending claims. Several of the reviews identified individuals engaging in inappropriate activities that eventually resulted in administrative sanctions against some employees by VA management, including termination. While these allegations have been addressed, we are concerned these actions are potential indicators of a systemic trend, motivated by a need to enhance reported performance metrics.

Since the onset of VBA's multiple initiatives to reduce the claims backlog, VBA has struggled with maintaining data integrity. In our July 2014 report on VBA's Special Initiative to review claims pending over 2 years, we found VBA incorrectly removed all provisionally rated claims from its pending inventory.³ This process misrepresented VBA's actual workload of pending claims and its progress toward eliminating the overall claims backlog. We estimated 7,823 provisionally-rated claims had been removed from the inventory though they still awaited final decisions.

PHILADELPHIA VARO

The Philadelphia VARO is responsible for administering a range of benefits and services that total approximately \$4.1 billion annually. Of VA's 56 VAROs, the Philadelphia VARO also includes one of VA's three Pension Management Centers (PMCs) responsible for processing claims for pension and survivor benefits. Jurisdiction of the Philadelphia PMC includes over 19 Eastern States, Puerto Rico, and some foreign countries.⁴ The PMC also processes cases identified through 10 computer-match programs used to assess the integrity of information provided by pension recipients. The VARO also operates two National Call Centers.

In late May 2014, we received numerous allegations on the OIG's Hotline from different sources pointing to serious concerns within the Philadelphia VARO. Many of these allegations were indicative of serious mistrust between VARO staff and management. Allegations and concerns we identified affected claims processing activities to include VARO management, and the management of the Veteran Service Center (VSC), PMC, two call centers, and an Insurance Center.

Due to the multitude and broad range of allegations, we assembled a multidisciplinary team comprised of OIG benefits inspectors, auditors, and administrative and criminal investigators. Our work included interviewing VARO staff from all operational areas to include clerical, technical, and managerial staff. We also conducted a complete physical inspection of all VARO workspace, including offsite locations that house the Philadelphia National and Pension Call Centers. During the course of our review, we issued two management advisory memorandums to the Under Secretary for Benefits (USB) on the need to take immediate corrective action regarding misapplication of Fast

³ *Review of the Special Initiative To Process Rating Claims Pending Over 2 Years* (July 14, 2014).

⁴ The Philadelphia PMC jurisdiction does not include Central and South American countries.

Letter 13-10, "Guidance on Date of Claim Issues," and on working conditions at an annex facility on June 20, 2014, and July 23, 2014, respectively.⁵ Overall, we conducted over 100 interviews with VARO management and staff to assess the merits of more than 100 allegations and complaints as well as other areas of non-compliance OIG staff observed. Allegations of wrongdoing at the Philadelphia VARO included issues such as "cooking the books," referring to data manipulation and taking actions that inappropriately reduced workload backlogs, mail mismanagement, and the potential processing of duplicate payments. Mismanagement of VA resources resulted in compromised data integrity, lack of financial stewardship, and lack of confidence in management's ability to effectively manage workload and to protect documents containing personally identifiable information.

There is an immediate need to improve the operation and management of the Philadelphia VARO and to take actions to ensure a more effective work environment. We identified serious issues involving mismanagement and distrust of VARO management impeding the effectiveness of its operations and services to veterans. Further, the extent to which management oversight has been determined to be ineffective and/or lacking requires VBA's oversight and action. Moving forward, VBA and VARO leadership must work to restore the trust of employees and promote open communication at the Philadelphia VARO. The VARO can be successful by working transparently and engaging the staff to work together to deliver vital services and benefits to veterans and their families as it oversees the administration of approximately \$4.1 billion in annual eligibility payments.

Overall, we made 35 recommendations for improvement encompassing operational activities relating to data integrity, public contact, financial stewardship, mail mismanagement, and other areas of concern. The USB agreed with 32 of the 35 recommendations that included target completion dates for corrective actions that extend through December 2015. The USB deferred concurrence on three recommendations pending the outcome of a VBA Administrative Investigation Board, which was convened as a result of Recommendation 1 in our report. (The OIG's review did not identify specific individuals responsible for the mismanagement outlined in this report because this responsibility is a Department program function outside the scope of the role of the Office of Audits and Evaluations, which is to identify conditions and causes adversely affecting organizational performance.) Given the serious nature of the issues identified, the OIG plans to follow up at the appropriate time and assess the effectiveness of the corrective actions. Noteworthy, while VA took actions to fix problems in the VARO, we recently received additional information that some of the problems identified in this report continue to negatively impact some areas of claims processing performance.

Data Integrity

Misapplication of Fast Letter 13-10, "Guidance on Date of Claim Issues," resulted in incorrect dates of claims being entered in VBA's electronic system of record, alteration

⁵ These management advisory memorandums are included in the OIG's report, *Review of Alleged Data Manipulation and Mismanagement at VA Regional Office Philadelphia, PA* (April 15, 2015).

of quality reviews by supervisory staff, and delays in entering appealed claims in VBA's appeals tracking system. We substantiated an allegation that VARO staff misapplied the guidance in Fast Letter 13-10. We observed and determined VARO staff used the guidance to manage mail backlogs within the PMC and to adjust dates of claims for claims that were 125 days and older in the VSC. Thus, mismanagement of previously unadjudicated claims was considered prevalent in the PMC and the VSC.

We also determined the Fast Letter guidance created opportunities for negative consequences when VARO staff did not use the required electronic designators or provide required notification to VBA's Compensation Services when adjusted claims were completed. Because this guidance was not followed, the expected audit trail was removed. Without an audit trail, the Philadelphia VARO cannot identify the claims with adjusted dates, nor can they determine the frequency in which VARO staff misused the guidance to adjust dates or the impact the adjusted dates have on claims processing timeliness.

Overall, we concluded the guidance in the Fast Letter was flawed because it required claims processing staff to apply current dates to older claims that had been previously overlooked. This practice is not in line with VA core values of integrity. Additionally, by adjusting the dates of older claims to reflect current dates, the aging claims may not have received expedited processing actions—ultimately delaying decisions and benefits delivery to veterans and their dependents. Further, the practice of applying a current date to aging claims calls into question the reliability of VBA performance measures related to timeliness.

We also substantiated that a supervisor altered the results for 52 of the 86 individual quality reviews (60 percent) we examined. VARO staff had completed the quality reviews between May 8, 2014, and July 30, 2014. We also determined VSC management was complicit in these actions because it was aware of the supervisor's actions but did not take actions to stop the practice. VSC management excused the supervisor's actions, explaining that some claims processing staff were unaware that they were required to update certain VBA systems. According to VBA policy, individual quality reviews are intended as a performance measure to ascertain the quality element in that individual's performance standard. Altering the review results by a third party renders the resources invested in those reviews meaningless and does nothing to promote quality and consistency among decision makers in VAROs. Moreover, these actions may have compromised the accuracy of claims processed at the Philadelphia VARO. Further, because individual quality review results were altered for some staff, we consider the accuracy rates for claims processing staff at the Philadelphia VARO to be unreliable.

We did not substantiate the allegation that VARO staff processed less complicated appealed claims by "cherry picking" easy cases out of docket order. The Philadelphia VARO does not have control over appealed claims under the jurisdiction of the Board of Veterans Appeals. As such, VARO staff could not influence how the Board of Veterans Appeals controlled or managed its workload. However, while assessing the merits of

this allegation, we determined VARO staff did not enter Notices of Disagreements (NOD) in the Veterans Appeals Control and Locator System (VACOLS) within 7 days as required in VBA policy. An NOD is a written communication from a claimant expressing disagreement with a decision and desiring to contest the decision; it is the first step in the appeals process. VARO staff use VACOLS to control and track veterans' appeals and manage the appeals workload. The effectiveness of VACOLS is dependent upon the quality of information entered. As of June 30, 2014, VARO staff working in the VSC exceeded the 7-day standard by more than 4 months on average. Delays in recording NODs affect the integrity of VACOLS data and misrepresent performance metrics related to the number of appealed claims pending and the time it takes VARO staff to complete them. In addition, National Call Centers rely on accurate and timely entries in VACOLS to respond to inquiries from callers.

Further, in our report, *Audit of VA Regional Offices' Appeals Management Processes*, we observed VARO staff did not record 145 appeals in VACOLS, which delayed processing for an average of 444 days.⁶ Consequently, we recommended and the USB agreed to develop and implement a plan to provide adequate oversight to ensure staff record NODs into VACOLS. However, based on our review of the Philadelphia VARO and our prior audit results, we are concerned that entering NODs into VACOLS continues to be a systemic issue affecting timely processing actions for appealed claims as well as data integrity relating to the number of appealed claims pending in VBA's inventory.

Public Contact

We substantiated an allegation that the PMC had not provided responses to more than 31,000 inquiries received through VA's Inquiry Routing and Information System. On average, the inquiries had been pending for 312 days—significantly exceeding the VBA's standard that 90 percent of these inquiries should be responded to within 5 business days. We determined the mismanagement at the Philadelphia VARO and the Eastern Area Office, which has management oversight responsibility for the Philadelphia VARO, failed to ensure adequate staffing and prioritization of this workload. Consequently, inquiries from veterans, widows, and potential beneficiaries were unanswered. Additionally, we identified 2 instances from our 30 sample cases where family members notified VA of the deaths of widows who were receiving death pension benefits. However, PMC staff did not take timely action to review the inquiries so the monthly pension benefits payments continued to be paid. Despite notifications of deaths in these two cases, the estates of the deceased beneficiaries received improper payments totaling \$10,056 over a period of 3 months and 5 months respectively.

Financial Stewardship

VBA has a fundamental responsibility to be effective stewards of taxpayer resources and to safeguard those resources against improper payments. Broadly defined, an improper payment is any payment that should not have been made or that was made in an incorrect amount under statutory, contractual, administrative, or other legally applicable requirements.

⁶ *Audit of VA Regional Offices' Appeals Management Processes* (May 30, 2012).

We substantiated the allegation that VARO staff did not prioritize the merging of duplicate records, which ultimately resulted in improper benefits payments totaling about \$2.2 million to 56 beneficiaries. We also found that VBA's national duplicate payment report for fiscal year (FY) 2012 to FY 2014 only identified 7 (13 percent) of the 56 beneficiaries we found receiving improper payments. Further, once improper payments were identified, VARO staff did not take, or delayed taking timely actions to terminate and recoup the improper payments. We shared this information with VARO management early in our process on October 2, 2014, so it could take corrective actions. However, as recently as April 7, 2015, we received an allegation and a listing of duplicate records that allegedly had been identified in 2012, but had not been corrected. We reviewed the listing the complainant provided and confirmed that the duplicate records had not been consolidated. We also confirmed that no improper benefits payments were being made.

Mail Mismanagement

As early as December 2013, OIG criminal investigators received an allegation that a VARO employee hid mail in a file room. The allegation was substantiated but criminal prosecution did not occur because there was no evidence that the documents had been destroyed, the employee no longer worked for VA, and VARO management had the mail in its possession and had implemented a plan to process the mail. Because we continued to receive complaints and allegations about VARO staff hiding or inappropriately destroying mail during our current review, we conducted a physical review of the VARO's workspace. During our physical inspections of the workspace, we observed several areas of mail management that required further review by OIG staff.

We are aware of VBA's transition to electronic mail processing versus paper-based mail processing. Reportedly, all 56 VAROs are processing mail under VBA's Centralized Mail Initiative as of January 2015. Under this initiative, paper mail is routed directly to scanning sites where it is scanned into electronic portals for VARO staff to review and upload into electronic folders. The OIG has not yet assessed the effectiveness of the Centralized Mail Initiative. However, during the transition from a paper to electronic process, VBA must continue to ensure claims processing staff continue to process paper mail accurately and timely. Our review of mail management practices at the Philadelphia VARO revealed weakness on two levels. At the VARO level, management did not prioritize or provide adequate resources to ensure mail was processed timely. We also determined VBA's internal reviews of the Philadelphia PMC, conducted by the Pension and Fiduciary Service, were ineffective because it did not always follow up on prior recommendations for improvement or open action items.

VARO mail consists of various categories with multiple subclasses of mail. For example, incoming mail pertains to claims or inquiries and includes subclasses such as drop or file mail. Effective mail management is crucial to the success and control of workflow within the VARO. VBA policy emphasizes the importance of mail management by requiring staff to open and date stamp claims-related mail in the mailroom and route it to the appropriate location within 6 hours of receipt.

Incoming Mail

Contrary to VBA policy, VARO management designated responsibility for opening and date stamping incoming mail to locations outside the mailroom. Consequently, mail was not always opened and date-stamped within 6 hours of receipt. Because mail was not always date stamped on the date it was received at the VARO, staff routinely adjusted date stamps to reflect an earlier date. To document the date VARO staff actually received mail, staff annotated the date mail was received on a piece of paper on top of a bin of mail. Claims-related mail that is not properly date stamped can affect benefits payments and misrepresent claims processing timeliness measures reported to stakeholders.

Access and Control of Date Stamping Equipment

Typically, VA staff use electronic date stamps to annotate the date a claim is received at a VA facility; generally, this date is also the date used to begin paying benefits, if awarded. We confirmed VARO management did not ensure staff minimized the use of date stamps or that access and use of the equipment was limited to authorized staff. Inadequate security of date stamping equipment and uncontrolled access to the keys needed to adjust the date mechanism in the machines puts VAROs at increased risk for abuse. For example, as indicated in another report, *Review of Alleged Data Manipulation of Veteran Claim Dates, Boston VA Regional Office*, we substantiated lapses in oversight at the Boston VARO provided the opportunity for a Veterans Service Officer (VSO) to manipulate dates of claims prior to submitting them to the VARO for processing.⁷ Because Boston VARO management did not ensure only authorized staff accessed and used date stamping equipment, the VSO was able to date stamp documents unassisted by VARO staff. He was then able to slip blank sheets of paper in between claims documents and then later affix those dates to claims documents that he had not submitted timely.

Unscanned Mail

VARO staff working at the PMC did not prioritize or provide adequate resources to ensure staff timely scanned documents to Virtual VA (VVA)—VBA's electronic repository. On June 19, 2014, we observed 68 boxes of mail, which VARO management described as a backlog of completed claims waiting for VARO staff to scan to VVA. When we returned on June 23, 2014, 48 boxes were remaining. Management explained that staff had scanned 20 boxes to VVA over the weekend. We estimated the remaining 48 boxes contained approximately 16,600 documents relating to claims VARO staff had completed. We sampled 160 of the documents that VARO staff had completed but had not been scanned to VVA and noted the documents contained VARO date stamps ranging from September 2009 through June 2011. VBA policy requires decision makers to consider all relevant documents before deciding claims. The relevancy of documents sitting in bins cannot be determined and as such, creates unnecessary risk that may affect the accuracy of benefits and entitlement decisions.

⁷ *Review of Alleged Data Manipulation of Veteran Claim Dates, Boston VA Regional Office, MA* (April 15, 2015).

Returned Mail

We also confirmed that VARO management did not ensure PMC staff processed returned mail timely. We observed 98 boxes of mail containing an estimated 22,400 pieces of mail that had been returned as undeliverable by the United States Postal Service. We sampled 96 pieces of mail and observed the returned mail had been received at the Philadelphia VARO between August 2010 and February 2013, and 3 of the documents sampled had the potential to affect benefits. For example, on November 30, 2011, VA sent a letter notifying a veteran's designated beneficiary for Government life insurance benefits of that veteran's death. The letter also included documentation needed to claim the life insurance benefit. Because VARO staff did not initiate any action to identify a correct address, the beneficiary of the life insurance benefits may be unaware of entitlement to the life insurance benefits. Additionally, VBA's Pension and Fiduciary Service site review teams also noted weaknesses related to processing returned mail on two prior site review visits, yet, these conditions were never addressed.

Military File Mail

We substantiated the allegation PMC staff mishandled military file mail. We projected about 6,416 documents categorized as unidentifiable could be identified using VBA systems. We found PMC management oversight lacking because it did not conduct reviews to ensure staff performed comprehensive searches using all VBA systems or attempted to contact the correspondent when telephone numbers and addresses were provided on the unidentified mail. Had management conducted periodic reviews, it would have realized some of the military file mail categorized as unidentifiable could be identified. Additionally, in August 2014, during a return visit to the Philadelphia VARO, we judgmentally sampled 26 documents pending a final review before management approved them for destruction and found 11 of the 26 documents could be identified using VBA systems. We could not identify the remaining 15 documents; however, 14 contained telephone numbers and/or a return mailing address. We did not find any instance where staff destroyed military file mail prematurely; however, lapses in management oversight and the lack of accountability for screening military file mail prior to destruction increased the risk of this occurring.

Drop Mail

The Philadelphia VARO stored approximately 14,675 pieces of veterans' paper mail instead of shipping this claim-related mail to one of VBA's contracted scanning facilities for conversion into the electronic processing environment. Our random sample of this mail identified nine pieces of mail affected or had the potential to affect benefits. For example, a veteran submitted an informal claim that was not associated with the veteran's electronic record and therefore not available to VARO staff when the disability claim was decided. Because the mail was not available, VARO staff did not know the veteran's claim for benefits was received earlier which resulted in assigning an incorrect date for benefits payments to begin.

Personally Identifiable Information

We discovered VA-related documents containing Personally Identifiable Information (PII) inappropriately stored in an area accessible to VA and non-VA employees. The documents containing PII belonged to veterans and VARO employees. The documents containing PII consisted of VA claim and insurance numbers, employee personnel action forms, and 83 signature cards belonging to credit union members dated from 1961 through 1998. The signature cards contained names, bank account numbers, birth dates, Social Security numbers, home addresses, and employment information. Forty of the credit union signature cards listed the Philadelphia VARO as their employer. Management did not routinely conduct physical inspections of all space accessible to VARO staff and were unaware documents containing PII for veterans and employees were inappropriately stored in the interior office of a kitchen.

Documents Retained Beyond Records Control Schedule

We could not substantiate the allegation that VARO management hid two pallets containing boxes of potentially old claims from the view of visiting Members of Congress because OIG teams were not physically present at the time of the visit on July 28, 2014. However, our review of the contents of 32 boxes on the 2 pallets revealed Insurance Center managers were non-compliant with VBA's record control schedule. The personnel-related documents for Insurance Center employees had been inappropriately retained from FY 2006 through FY 2012. Housing and maintaining unnecessary and outdated personnel-related records covering 6 fiscal years resulted in ineffective use of VA space and equipment.

Working Conditions and Morale of VARO Staff

We received numerous complaints about working conditions at a geographically separated annexed worksite of the VARO and based on our own observations, we alerted the USB of conditions violating Occupational Safety and Health directives. We are also concerned about the reasonableness of new performance standards requiring staff to complete calls, on average in less than 8½ minutes. The timeliness standards may result in compromised customer service to many callers, such as the elderly, those with hearing impairments, and in responding to tearful or irate callers.

OAKLAND VARO

The Oakland VARO and its satellite office in Sacramento is responsible for compensation claims, public contact, vocational rehabilitation and employment. Combined, these programs annually total approximately \$1.9 billion.

On July 10, 2014, the OIG received a request for assistance from the USB to review allegations that the Oakland VARO had not processed nearly 14,000 informal requests for benefits dating back to the mid-1990s. In addition, Congressman Doug LaMalfa also requested the OIG review these allegations. A complainant also alleged that those "informal claims" were being improperly stored.

VA considers an informal claim to be any type of communication or action indicating intent to apply for one or more benefits under the laws administered by VA. Upon

receipt of an informal claim, and when no formal claim is on record, VA will forward an application form to the claimant for completion. If a formal claim is received within 1 year of the date VA sends the application form to the claimant, VA considers the date of receipt of the informal claim as the effective date of claim. As such, an informal claim is not tracked in VBA's performance metrics. Further, an informal claim does not impact data integrity. However, informal claims that staff do not process accurately, could lead to delays in veterans receiving timely benefits.

In July 2014, we conducted an unannounced onsite review at the Oakland VARO and its Sacramento satellite office to assess the merits of the allegations. Our work included interviewing VARO staff from the VSC to include technical and managerial staff. We conducted a complete physical inspection of all VARO workspace, including an offsite location in Sacramento.

We substantiated the allegation that Oakland VARO staff had not processed a significant number of informal requests for benefits dating back many years and improperly stored formal claims. We could not confirm that VARO staff processed all of the informal claims found in October 2012, nor could we confirm the initial list contained 13,184 informal claims because of management's poor recordkeeping practices. Further, we substantiated Oakland VARO staff did not properly store 537 informal claims because these claims were not discovered until the office was undergoing a construction project. Some of these informal claims dated back to July 2002. The 537 informal claims, documented by VARO management in June 2014, appear to be part of the original list found by VBA's special review team in October 2012; however, poor recordkeeping practices limit our ability to confirm this fact.

VARO staff did not perform an adequate review or take actions needed on all of the unprocessed informal claims found by staff when the office was undergoing a construction project. The USB testified that none of the documents required any action. However, we found that 7 of the 34 documents in our sample (21 percent) were informal claims that had not been processed. Further, Oakland VARO staff had repeatedly reviewed these seven informal claims from December 2012 through June 2014 without taking additional action as required.

We issued a report on February 18, 2015. The Oakland VARO Director concurred with our three recommendations. However, in March 2015, a complainant, who had kept a list on a work computer of names from the initial alleged list of approximately 14,000, came forward with additional information regarding the issue of poor recordkeeping. This complainant provided additional details that were not disclosed during our initial review. Subsequently, the VARO Director informed the OIG a partial list containing 1,308 unique documents was discovered. Both the Oakland VARO and the OIG now have a copy of that list. The OIG has selected a statistically random sample from that list and is currently reviewing the documents. The preliminary results of that small sample indicate that both formal and informal claims are included in the partial list that was recently obtained.

CONCLUSION

Our findings at these two VAROs raise serious concerns about VARO management's ability to appropriately direct and oversee the wide-range of benefits and services for which they are responsible. It is clear that VBA needs to take immediate action to improve the operation and management at these facilities and to re-examine the effectiveness of its internal processes to ensure the accuracy and delivery of benefits and services to veterans and their families. The OIG will continue to provide oversight of VBA operations and monitor implementation of our recommendations.

Mr. Chairman, this concludes my statement and we would be happy to answer any questions that you or Members of Committee may have.