# TABLE OF CONTENTS

## 1 Message from VA’s Secretary

## 2 Management’s Discussion and Analysis
- 4 Mission and Organizational Structure
- 9 Performance Goals, Objectives and Results
- 19 Financial Performance
- 26 Analysis of Systems, Controls and Legal Compliance
- 26 Management’s Statement of Assurances
- 32 Financial Systems Framework
- 33 Forward-Looking Information

## 35 Financial Section
- 37 Message from VA’s Chief Financial Officer (CFO)
- 38 Financial Statements
- 44 Notes to the Financial Statements
- 106 Required Supplementary Information (RSI)
- 110 Inspector General’s Transmittal Letter
- 113 Independent Auditors’ Report

## 148 Other Information
- 150 Inspector General’s VA Management and Performance Challenges
- 165 Summary of Financial Statement Audit and Management Assurances
- 166 Payment Integrity Information Act Reporting
- 169 Real Property
- 170 Civil Monetary Penalty Adjustment for Inflation
- 171 Grant Programs

## 172 Appendix
- 174 Abbreviations and Acronyms
- 176 VA Online