

VA Office of Inspector General

OFFICE OF AUDITS AND EVALUATIONS



Veterans Health Administration

*Review of
Potential Inappropriate
Split Purchasing at VA
New Jersey Health Care
System*

April 26, 2016
11-00826-261

ACRONYMS

FAR	Federal Acquisition Regulation
FY	Fiscal Year
IFCAP	Integrated Funds Distribution Control Point Activity and Procurement
MQAS	Management Quality Assurance Service
OIG	Office of Inspector General
VA	Department of Veterans Affairs
VHA	Veterans Health Administration
VISN	Veterans Integrated Service Network
VANJHCS	Veterans Affairs New Jersey Health Care System

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Highlights: Review of Potential Inappropriate Split Purchasing at VA's New Jersey Health Care System

Why We Did This Review

In April 2014, the VA Office of Inspector General (OIG) Office of Investigations briefed VA New Jersey Health Care System (VANJHCS) leadership regarding the results of a criminal investigation of purchase card abuse in the Engineering Service. Our objective was to determine whether the inappropriate practice of split purchasing occurred in services other than the Engineering Service at VANJHCS.

What We Found

We found the inappropriate practice of split purchasing extended beyond the Engineering Service at VANJHCS. We determined VANJHCS employees split purchases in 64 of the 76 purchase card transactions (84 percent), which we reviewed, totaling \$125,270. This included 19 purchase cardholders working in 6 different services. Based on the results of our sample, we estimated that VANJHCS staff inappropriately made about 4,750 split purchases totaling approximately \$8.9 million from December 2012 through May 2014.

This occurred because of a disregard for internal controls that are an integral part of every Federal Government purchase card program. Additionally, management did not provide effective oversight and did not hold VANJHCS purchase cardholders, their supervisors, and the approving officials accountable for policy violations.

We estimated that split purchasing resulted in approximately \$8.9 million in

unauthorized commitments and increased the risk of fraud, waste, and abuse of taxpayer resources at the VANJHCS. The lack of oversight and ineffective controls prevented VANJHCS management from determining whether VANJHCS received all purchased goods and services. Management needs to take immediate corrective action and make long-term improvements to ensure sound financial stewardship of taxpayer resources.

What We Recommended

We recommended the Interim Director of Veterans Integrated Service Network (VISN) 3 ensure VANJHCS complies with VA purchase card program policies, including stronger management oversight.

Agency Comments

The Interim Director of VISN 3 concurred with our recommendations and provided plans for corrective action. We will monitor planned actions and follow up on their implementation.

A handwritten signature in blue ink that reads "Gary K. Abe".

GARY K. ABE
Acting Assistant Inspector General
for Audits and Evaluations

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INTRODUCTION

Objective

In April 2014, the VA Office of Inspector General (OIG) Office of Investigations briefed the VA New Jersey Health Care System (VANJHCS) leadership regarding the results of a criminal investigation of purchase card abuse in the Engineering Service. The investigation resulted in convictions of a contractor and a VANJHCS employee who pled guilty to several charges related to purchase card abuse. We conducted this review to determine whether inappropriate split purchasing occurred in services other than the VANJHCS Engineering Service.

Purchase Card Program

The intent of the purchase card program is to streamline transaction processing, increase accountability, and improve management control. VA requires employees to use purchase cards for the acquisition of supplies and services that VA makes using simplified acquisition procedures under the micro-purchasing threshold.

Micro-Purchases

The Federal Acquisition Regulation (FAR) defines a micro-purchase as an acquisition of supplies using simplified acquisition procedures, where the aggregate amount does not exceed \$3,000. The FAR establishes lower micro-purchase thresholds of \$2,500 for acquisitions of services subject to the Service Contract Act and \$2,000 for construction-related acquisitions subject to the Davis-Bacon Act.

Split Purchases

Split purchases occur when cardholders make multiple charges to the same vendor for one purchase in order to circumvent single purchase limits. The FAR states that cardholders may not split a transaction to avoid the requirement to obtain competitive bids for purchases over the micro-purchase threshold or to avoid established purchase limits.

Unauthorized Commitments

Unauthorized commitments are agreements that are not binding solely because the Government representative who made them lacked the authority to enter into that agreement on behalf of the Government. VA policy states unauthorized commitments that would require ratification¹ to be binding on the Government include split orders issued by a purchase cardholder that, when totaled, exceed the cardholder's delegated level of authority. Any purchase cardholder or contracting officer who makes a commitment, including a split order, that exceeds his or her delegated or appointed level of authority must submit a request for ratification and furnish required information to the chief of the contracting office.

¹Ratification is the process whereby designated officials approve and convert an unauthorized commitment to a legal contract.

RESULTS AND RECOMMENDATIONS

Finding **Inappropriate Split Purchasing at VA New Jersey Health Care System Extended Beyond the Engineering Service**

We found the practice of inappropriate split purchasing extended beyond the Engineering Service at VANJHCS. We determined VANJHCS employees made inappropriate split purchases in 64 of the 76 purchase card transactions (84 percent) reviewed totaling \$125,270. This included 19 purchase cardholders, working in 6 different services. Based on the results of our sample, we estimated that VANJHCS staff inappropriately made about 4,750 split purchases totaling approximately \$8.9 million from December 2012 through May 2014.

Split purchasing occurred because of a disregard for internal controls that are an integral part of every Federal Government purchase card program. Additionally, VANJHCS management did not provide effective oversight or hold purchase cardholders, supervisors, and approving officials accountable for not following purchase card policy. The lack of effective management oversight and internal controls prevented VANJHCS management from determining whether VANJHCS received all purchased goods and services. As a result, we estimated that split purchasing resulted in approximately \$8.9 million in unauthorized commitments and increased the risk of fraud, waste, and abuse of taxpayer resources at VANJHCS.

Inappropriate Split Purchasing

We determined the practice of inappropriate split purchasing extended beyond VANJHCS Engineering Service. Specifically, we determined VANJHCS employees made inappropriate split purchases in 64 of the 76 transactions (84 percent) reviewed totaling \$125,270. This included 19 purchase cardholders, working in 6 different services. All cardholders were VANJHCS employees and worked at the VA medical centers in East Orange, NJ, or Lyons, NJ. At least 10 cardholders acknowledged they were aware of VA policy regarding the proper use of purchase cards. Nonetheless, 8 of these 10 cardholders made inappropriate split purchases resulting in unauthorized commitments.

Table 1 summarizes the prevalence of the inappropriate practice of split purchases, which we identified during our statistical sample review:

Table 1: Summary of VANJHCS' Inappropriate Practice of Split Purchasing

VANJHCS Service Unit	Number of Cardholders	Number of Inappropriate Split Purchase Transactions	Value of Inappropriate Split Purchase Transactions
Dental Service	1	2	\$4,130
Emergency Service	1	2	\$3,790
Facilities Management Service	6	25	\$52,206
Logistics Service	8	26	\$45,304
Nutrition & Food Service	2	7	\$16,639
Associate Chief of Staff/Education	1	2	\$3,200
Totals	19	64	\$125,270

Source: VA OIG analysis of statistically sampled purchase card transactions

*Totals may not sum due to rounding.

Based on our sample review, we estimated that VANJHCS staff inappropriately made about 4,750 split purchases totaling approximately \$8.9 million from December 2012 through May 2014. VANJHCS management should review purchase card transactions during this period and require cardholders to initiate ratification as needed. The following is an example we identified of inappropriate split purchasing at VANJHCS:

Example

We determined VANJHCS purchase cardholders inappropriately split purchases for recurring services that included lawn care and laboratory testing. Specifically, we found two cardholders inappropriately split purchases using four purchase card transactions totaling \$8,161. VANJHCS employees should have procured these services by establishing competitive service contracts.² Cardholders acknowledged no contracts existed for these recurring services.

²Per VA Acquisition Regulation 801-690-2 (d), the micro-purchase threshold for acquisition of construction subject to the Davis Bacon Act is \$2,000.

**Split
Purchases
Identified
Previously**

During our review, we found that VANJHCS staff were aware of the practice of inappropriate split purchasing because the practice was identified during two previous inspections.

**Internal
Investigation**

In April 2014, the VANJHCS Associate Director requested the Assistant Chief, Logistics Services at the VA Hudson Valley Health Care System conduct an investigation into purchase card transactions made by an Engineering Service employee from one vendor. The following are highlights from this April 2014 report memo related to the internal investigation:

- Of 80 fiscal year (FY) 2013 purchase card transactions reviewed, 43 orders were clearly split orders, and several others were questionable.
- Of 62 FY 2014 purchase card transactions reviewed, 35 orders were clearly split purchases, and several others were questionable.
- Necessary audits and reviews were not being performed, as required.

The Assistant Chief stated the following:

“I recommend he have his credit card removed immediately and appropriate administrative action be taken on him. [The purchase cardholder] will also need to complete numerous ratification packages to address the split orders, delinquent obligations, and unauthorized commitments. A more in depth investigation could find [the purchase cardholder] violated law and could be financially liable for costs paid by the government.”

The Assistant Chief made additional recommendations, including one that VANJHCS complete a review of the Purchase Card Program to address issues with oversight, training, and auditing requirements. The Associate Director told us that because of the investigation, the cardholder lost privileges to use the card.

**MQAS
Inspection**

A May 2014 Management Quality Assurance Service (MQAS) inspection included a review of 30 purchase card transactions from October 2013 through March 2014. MQAS had findings of a split purchase, an unauthorized purchase, and lack of training. VANJHCS leadership was informed that failure to monitor cardholder purchases could result in unauthorized purchases, fraud, and purchase card misuse. MQAS made several recommendations to the VANJHCS Chief Financial Officer. The recommendations included retraining employees on VA purchase card policies, ratifying purchase card transactions resulting in unauthorized commitments, and taking disciplinary action as applicable.

***Causes of
Inappropriate
Split
Purchasing***

Split purchasing occurred at VANJHCS because of a disregard for internal controls and lack of effective management oversight. Specifically, management failed to do the following:

- Ensure compliance with VA purchase card policies and internal controls, such as prioritizing required annual audits of cardholder transactions
- Take adequate corrective action on issues identified previously, such as those identified during the internal investigation and MQAS inspection.
- Require staff to establish service contracts through competitive bidding for recurring services, such as lawn care and regular lab testing.
- Hold VANJHCS purchase cardholders, supervisors, and approving officials accountable for purchase card policy violations, including the practice of inappropriate split purchasing.

***Effects of
Inappropriate
Split
Purchasing***

The practice of inappropriate split purchasing resulted in unauthorized commitments. VANJHCS management should review purchase card transactions from December 2012 through May 2014 and require cardholders to initiate ratification actions as needed. Further, split purchasing circumvented Federal procurement regulations and increased the risk of fraud, waste, and abuse at the VANJHCS. The lack of effective management oversight and internal controls prevented VANJHCS management from determining whether all purchased goods and services were received. Management needs to take immediate corrective actions and make long-term improvements to ensure sound financial stewardship of taxpayer resources.

***Other
Inappropriate
Purchase Card
Use***

In addition to the practice of split purchasing, we identified inappropriate purchase card use by a VANJHCS employee in the Engineering Service. Instead of using an existing contract, the cardholder informed us that he was instructed to use a purchase card to pay for renovations to Building 17 at the East Orange campus. These renovations included 135 purchase card transactions from June 2012 through May 2014 totaling \$323,453. These transactions were for the purchase of architectural services, electrical services, construction, and materials. For construction contracts, the micro-purchase threshold is \$2,000, which is set at that level so VA does not violate the Davis-Bacon Act's prevailing wages requirement.

In general, purchase card use is appropriate for minor repairs and maintenance, but not for large construction or renovation projects exceeding \$2,000. Because the scope of this project was known to exceed \$2,000 at the time of the purchases, the renovations should have been obtained and paid through a service contract. VANJHCS management needs to conduct a review to ensure there were no improper payments for these expenditures.

Recommendations

1. We recommended the Interim Director of Veterans Integrated Service Network 3 conduct a review of VA New Jersey Health Care System purchase card transactions from December 2012 through May 2014 and require cardholders to initiate ratification for identified unauthorized commitments.
2. We recommended the Interim Director of Veterans Integrated Service Network 3 develop a plan to ensure the VA New Jersey Health Care System complies with VA purchase card program policies and internal controls, to include prioritizing required annual audits of cardholder purchases and establishing service contracts when appropriate.
3. We recommended the Interim Director of Veterans Integrated Service Network 3 hold VA New Jersey Health Care System purchase cardholders, supervisors, and approving officials accountable for policy violations, to include taking appropriate administrative action, if warranted.
4. We recommended the Interim Director of Veterans Integrated Service Network 3 conduct a review of VA New Jersey Health Care System purchase card transactions for building renovations and take corrective action for all identified inappropriate transactions.

Management Comments

The Interim Director of VISN 3 concurred with the recommendations. They indicated that staff were instructed to review purchase card transactions from December 1, 2012, through December 31, 2016, and initiate ratifications for all unauthorized commitments identified. VISN 3 also provided examples of annual purchase cardholder audits and stated that the increased use of contracts has contributed to a 66 percent reduction in the use of credit cards since FY 2012. VISN 3 responded that it would ensure that cardholders, their supervisors, and approving officials review VA policy on the use and management of the Government Purchase Card Program.

OIG Response

We will monitor the facility's progress and follow up on the implementation of the four Recommendations until the proposed actions are completed. The Director requested closure of Recommendation 2. To close Recommendation 2, we will need to review documentation to support that annual audits are performed on all VA New Jersey Health Care System purchase cardholders and service contracts have been established when appropriate. Appendix D provides the full text of the Interim Director's comments.

Appendix A Scope and Methodology

Scope We conducted our review work from June 2014 through February 2016. We focused on purchases made by individual cardholders from the same vendor and on the same day, which totaled more than \$3,000 when combined.

Methodology During our review, we obtained 38,192 VANJHCS purchase card transactions from VA's Integrated Funds Distribution Control Point Activity, Accounting and Procurement (IFCAP) system for the period December 2012 through May 2014. From these transactions, we applied criteria³ to identify potential split purchases. As a result, we identified 5,641 potential split purchases that totaled \$10,640,781. From this, we reviewed source documentation for a statistical sample of 76 purchase card transactions to determine whether inappropriate split purchasing occurred in services other than the Engineering Service at VANJHCS. We observed that IFCAP attributed some of the transactions meeting our criteria to spending on Building 17. We requested additional VA records to determine if these transactions were the result of inappropriate purchase card use. We also conducted site visits to the VA medical centers in East Orange, NJ; Lyons, NJ; and Bronx, NY. We interviewed VISN 3 and VANJHCS management and staff to obtain information relevant to our review.

Data Reliability Purchase card transactions are recorded in VA's IFCAP system by the cardholder and are subsequently reconciled against actual billed charges. The purchase cardholder processes the reconciliation and the approving official is responsible for reviewing and approving the reconciliation.

We used computer-processed data from IFCAP and the Corporate Data Warehouse to address our review objective. We tested the reliability of the data by doing the following:

- Comparing successive independent queries of the IFCAP database using the same query parameters
- Comparing the Corporate Data Warehouse database with the IFCAP database using the same parameters
- Comparing select purchase card transactions from IFCAP to source documentation

We did not identify material differences. Based on our reliability assessments, we concluded the data were appropriate and sufficient for our review purposes.

³ To identify potential split purchases, we extracted multiple purchases by a cardholder from the same vendor, on the same date, and greater than \$3,000 when combined.

**Fraud
Assessment**

During our review, we assessed the risk that fraud, violations of legal and regulatory requirements, and abuse could occur during this review. The team exercised due diligence in staying alert to any fraud indicators. We did not identify any instances of fraud during our review; however, we identified instances in which VANJHCS employees violated policies related to VA's purchase card program. We made recommendations to address these issues.

**Government
Standards**

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

Appendix B Statistical Sampling Methodology

To evaluate the extent of split purchasing at VANJHCS, we reviewed a statistical sample of purchases that exceeded the micro-purchase threshold. We defined potential split purchases as a single cardholder making multiple purchases from the same vendor, on the same day, and totaling more than \$3,000 when combined. We used statistical sampling to quantify the extent of inappropriate purchases and to estimate potential monetary benefits.

Population

We identified 38,192 purchase card transactions from the IFCAP system from December 2012 through May 2014, totaling \$36,013,220. After applying criteria for potential split purchases, it resulted in 5,641 purchases that totaled \$10,640,781. From these 5,641 transactions, we identified 1,895 unique “bundles” composed of multiple purchase card transactions made on the same day, by the same buyer, and from the same vendor.

Sampling Design

We selected a simple random sample of 30 bundles consisting of 76 purchase card transactions totaling \$150,173. Of the 76 sampled transactions, we confirmed the existence of 64 split purchases totaling \$125,270.

Weights

We calculated estimates in this report using weighted sample data and computed sampling weights by taking the product of the inverse of the probabilities of selection at each stage of sampling.

Margins of Error and Projections

We used a 90 percent confidence level and an expected error rate of no more than 10 percent of the total. If we repeated this review with multiple samples, the confidence intervals would differ for each sample, but would include the true population value 90 percent of the time.

Table 2 presents estimates to the population including the estimate, margin of error, lower 90 percent value, and upper 90 percent value.

Table 2: Overall Projection of Actual Split Purchases

Results	Estimate	Margin of Error	Lower 90%*	Upper 90%
Number of Split Purchases	4,750	396	4,355	5,146
Value of Split Purchases	\$8,876,184	\$1,064,584	\$7,811,600	\$9,940,768

Source: VA OIG analysis of statistical sample results projected over the sample population

**Totals may not sum due to rounding.*

Appendix C Potential Monetary Benefits

Recommendation	Explanation of Benefits	Better Use of Funds	Questioned Costs
1	Estimated split purchases at VANJHCS from December 2012 through May 2014	\$0	\$8,900,000
	Total	\$0	\$8,900,000

Appendix D Management Comments – Director of Veterans Integrated Service Network (VISN) 3

Department of Veterans Affairs

Memorandum

Date: March 10, 2016

From: Interim Network Director, Veterans Integrated Service Network 3 (10N3)

Subj: Draft Report, Review of Potential Inappropriate Split Purchasing at VA New Jersey Health Care System (Project Number 2011-00826-BA-0147)

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

Attached you will find the comments to the recommendation of OIG report Review of Potential Inappropriate Split Purchasing at VA New Jersey Health Care System (Project Number 2011-00826-BA-0147). Please also be aware that the VISN Office has begun an extensive review of all potential split orders in VA New Jersey from December 2012 until the present and is tracking the ratification process for all resulting unauthorized commitments, including the identification of all responsible parties. In addition, the VISN office has implemented a monthly review of all purchase card orders placed by VA New Jersey, to be facilitated by the Deputy Network Director, and continue for the remainder of the fiscal year.

(original signed by:)

JOAN McINERNEY, MD, MA, MBA, FACEP

Attachment

VETERANS HEALTH ADMINISTRATION
VISN 3 - VA NY/NJ Veterans Healthcare Network

Action Plan

Draft OIG Report – Review of Potential Inappropriate Split Purchasing at
VA New Jersey Health Care System

<p>Recommendation 1: We recommended the Interim Director of Veterans Integrated Service Network 3 conduct a review of VA New Jersey Health Care System purchase card transactions from December 2012 through May 2014 and require cardholders to initiate ratification for identified unauthorized commitments.</p>	
<p><u>VHA Comments</u></p> <p>Concur</p>	<p>Corrective Actions Taken: On March 3, 2016 the Network Contracting Office Purchase Card Program Manager was instructed to conduct a review of all VANJ HCS purchase card transactions from December 1st, 2012 through December 31st, 2016.</p> <p>Ratifications will be initiated for all unauthorized commitments. Expected completion date for this review is April 18, 2016. Expected completion date for all ratifications is June 18, 2016.</p> <p>Target Completion Date: June 2016</p>
<p>Supporting Documentation:</p>	<p>Attachment Provided*</p>
<p><u>Status:</u></p>	<p><input checked="" type="checkbox"/> <u>In process</u></p> <p><input type="checkbox"/> <u>Completed, Request closure</u></p>
<p>Recommendation 2: We recommended the Interim Director of Veterans Integrated Service Network 3 develop a plan to ensure the VA New Jersey Health Care System complies with VA purchase card program policies and internal controls, to include prioritizing required annual audits of cardholder purchases and establishing service contracts when appropriate.</p>	
<p><u>VHA Comments</u></p> <p><u>Concur.</u></p>	<p>Corrective Action Taken:</p> <p>Annual audits of all purchase card holders are performed by Fiscal Service at VA New Jersey Health Care System. Attached are a sample of the audits conducted by Fiscal Service for purchase cards used in 4QFY15. These attached pdf demonstrate a sample across multiple services and departments.</p>

	<p>The establishment of contracts in lieu of purchase card transactions has been and continues to be emphasized throughout VANJHCS. In VANJHCS's Facility Management Service there has been a 66% reduction in the use of credit cards in FY15 compared to FY12 in part due to the greater reliance on contracts. See attached excel titled IMPAC Cards-Orders History FY12-FY15.</p> <p>Target Completion Date: Completed</p>
<p>Supporting Documentation:</p>	<p>Attachment Provided*</p>
<p>Status:</p>	<p><input type="checkbox"/> In process</p> <p><input checked="" type="checkbox"/> Completed, Request closure</p>
<p>Recommendation 3: We recommended the Interim Director of Veterans Integrated Service Network 3 hold VA New Jersey Health Care System purchase cardholders, supervisors, and approving officials accountable for policy violations, to include taking appropriate administrative action, if warranted.</p>	
<p><u>VHA Comments</u></p> <p><u>Concur.</u></p>	<p>Corrective Action Taken:</p> <p>The organization policy, MCM # LD-22, titled "Use and Management of the Government Purchase Card Program", outlines responsibilities of cardholders, supervisors and approving officials at VANJHCS.</p> <p>The VANJHCS Fiscal Service will ensure that Services with cardholders, their supervisors and approving officials review this policy. This policy will be followed in holding individuals accountable and for taking the appropriate administrative action when required.</p> <p>Target Completion Date: May 9, 2016</p>
<p>Supporting Documentation:</p>	<p>Attachment Provided*</p>
<p>Status:</p>	<p><input checked="" type="checkbox"/> In process</p> <p><input type="checkbox"/> Completed, Request closure</p>
<p>Recommendation 4: We recommended the Interim Director of Veterans Integrated Service Network 3 conduct a review of VA New Jersey Health Care System purchase card transactions for building renovations and take corrective action for all identified inappropriate transactions.</p>	

<p><u>VHA Comments</u></p> <p><u>Concur</u></p>	<p>Corrective Action Taken:</p> <p>This is included in our response to Recommendation # 1 above.</p> <p>Target Completion Date: June 2016</p>
<p>Supporting Documentation:</p>	<p>N/A</p>
<p>Status:</p>	<p><input checked="" type="checkbox"/> In process</p> <p><input type="checkbox"/> Completed, Request closure</p>

** Note: The attachments were not included in this report. Copies may be obtained from the OIG Information Officer.*

Appendix E **OIG Contact and Staff Acknowledgments**

OIG Contact	For more information about this report, please contact the Office of Inspector General at (202) 461-4720.
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Acknowledgments	Murray Leigh, Director Nathan Fong Lee Giesbrecht Kimberly Nikraves D. Stephen Nose Victor Rhee Athenia Rosolowski Thomas Seluzicki Nelvy Viguera Butler
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Appendix F Report Distribution

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