

**STATEMENT OF
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BEFORE THE
SUBCOMMITTEE ON DISABILITY ASSISTANCE AND MEMORIAL AFFAIRS
COMMITTEE ON VETERANS' AFFAIRS
UNITED STATES HOUSE OF REPRESENTATIVES
HEARING ON
SUSTAINING THE SACRED TRUST:
AN UPDATE ON OUR NATIONAL CEMETERIES
APRIL 10, 2013**

INTRODUCTION

Mr. Chairman and Members of the Subcommittee, thank you for the opportunity to discuss the issues related to the National Cemetery Administration's (NCA) internal gravesite reviews that were identified in an Office of Inspector General (OIG) audit report, *Audit of NCA's Internal Gravesite Review of Headstone and Marker Placement*, issued February 7, 2013. I am accompanied by Ms. Cherie Palmer, Director, OIG Chicago Audit Operations Division, who directed the preparation of the report.

BACKGROUND

NCA's mission is to honor veterans and their families with final resting places in National shrines and with lasting tributes that commemorate their service to our Nation. NCA is responsible for maintaining approximately 3.2 million gravesites at 131 National cemeteries in 39 states and Puerto Rico and 33 soldiers' lots and monuments. In fiscal year 2012, NCA conducted approximately 118,000 interments and processed about 355,000 applications for headstones and markers for placement in cemeteries. NCA's cemeteries are organized under five Memorial Service Networks (MSNs). The network provides direction, operational oversight, and engineering assistance to the cemeteries located in their geographic areas.

NCA conducts major renovation projects to raise and realign headstones and markers to ensure they are maintained at proper height and alignment. These projects are critical to NCA's ability to meet its National Shrine standards and, more importantly, to honor veterans. NCA uses its employees and contractors when conducting raise and realign projects.

In October 2011, NCA directed MSN directors and cemetery directors to conduct a review to verify headstone and marker placement in all burial sections where raise and realign projects were completed. This review included a requirement for cemetery directors to certify the accuracy of their review results. NCA self-initiated the review in August 2011 following the discovery of 47 markers that were offset by one gravesite in a burial section at Fort Sam Houston National Cemetery in San Antonio, Texas. This resulted in placing the remains of four decedents into the wrong gravesites.

NCA's independent gravesite review was conducted in two phases. Phase One reviewed burial sections where raise and realign projects were completed and Phase Two reviewed the remaining burial sections at those cemeteries as well as cemeteries that did not undergo renovations. Our work examined NCA's Phase One review results. We did not review NCA's results for Phase Two.

OIG WORK

Our audit was conducted to determine whether NCA adequately identified and addressed issues found during its Phase One review. In this phase, NCA reviewed nearly 1.6 million of approximately 3.1 million gravesites at 93 National cemeteries and identified 251 gravesite errors at 13 of 93 National cemeteries. Initially NCA reported 218 misplaced headstones, 25 unmarked gravesites, and 8 misplaced veteran remains. NCA notified congressional committees, contacted next of kin where possible, and implemented corrective action plans once MSN staff verified the errors.

We found Phase One review procedures did not identify and report all misplaced headstones and unmarked gravesites. While NCA reviewed all gravesites that were raised and realigned, we conducted a sample of 200 gravesites at 12 National cemeteries to ensure headstones were accurately placed. After completing a review of the 12 National cemeteries, we identified 7 additional misplaced headstones and unmarked gravesites (see Table 1). We determined that NCA's procedures:

- Lacked controls to ensure independence – Independent reviews increase objectivity and provide impartial judgment associated with conducting and reporting results. However, NCA limited the review process to the cemetery or the acting cemetery director.
- Did not provide adequate time and resources to conduct a national review of this magnitude – NCA did not provide sufficient time and resources needed to conduct the reviews. NCA planned the reviews without considering the size, complexity, and age of the cemeteries. Cemetery directors reviewed a range of 2,700 to nearly 124,000 gravesites for the 12 cemeteries we visited. NCA's October 2011 policy memorandum instructed each cemetery director or acting cemetery director to complete the review and certify the accuracy of the results in 78 days, from October 14, 2011, through December 31, 2011, without considering cemetery size. Cemetery staff at nearly every site we visited told us that completing the review concurrently with continuing standard cemetery operations proved challenging.
- Did not provide updated gravesite layout maps to cemetery directors – MSNs did not provide cemetery directors with updated and accurate gravesite layout maps. These maps reflect interment usage of gravesites and memorial sites. Cemetery directors' are responsible for ensuring gravesite layout maps are maintained and updated daily and updates are provided to the appropriate MSN staff at least

semi-annually. However, gravesite layout maps used to conduct the review at 4 of 12 cemeteries we visited were not accurate.

At one cemetery, the gravesite layout maps were illegible and were not updated since 1970. At another cemetery we observed four rows of headstones that were not included on the map used by the cemetery director to conduct the review. In addition, a cemetery director told us the updated maps received from the MSN do not always include all the updates provided by the cemetery. This resulted in reliance on inaccurate gravesite layout maps. We found discrepancies when using the maps to conduct our reviews. For example, maps showed reserved gravesites when the burial space was occupied; obstructed gravesites when the burial space was occupied; duplicate gravesites; and maps did not include all gravesites.

As stated earlier, this review included a requirement for cemetery directors to certify the accuracy of their review results. When we identified additional gravesite errors that were not reported in cemetery directors' required certifications, we questioned the validity of the directors' certifications. For example, two cemetery directors certified that they found no errors, yet we identified three at one location and two at the other. When we asked why the error was not identified during the initial Phase One review, the directors could not explain why it was not reported.

In July 2012, we issued a Management Advisory Memorandum to the Under Secretary for Memorial Affairs because we were concerned that the Phase One internal gravesite review procedures did not identify and report all misplaced headstones and unmarked gravesites. We recommended NCA revise current internal gravesite review procedures to ensure the accuracy of gravesite reviews and reporting of results; secondly, that NCA plan and complete another review of all Phase One and Two National cemeteries using revised procedures; and finally, that NCA research the reasons the Directors' certifications did not disclose the same conditions we identified and take administrative action as deemed appropriate.

In response to our Management Advisory Memorandum, NCA revised their procedures and tested them at 9 of the 12 cemeteries that we visited or planned to visit during our audit. They used independent teams to conduct these follow-up reviews instead of relying solely on the cemetery director. Using the revised procedures at 9 cemeteries, NCA identified 146 additional gravesite errors at 4 cemeteries compared to initially identifying a total of 251 errors during Phase One (see Table 2). We have also been told by NCA officials that they have completed their reviews of why Directors' certifications did not identify all errors, and that one director has been reassigned to other duties.

In response to our report recommendations, the Under Secretary for Memorial Affairs agreed to and provided an appropriate action plan to:

- Implement the three recommendations in the July 5, 2012, Management Advisory Memorandum.
- Take corrective actions regarding the additional errors identified in the audit report, including the notification of congressional committees and contacting families when possible.
- Implement procedures to assess cemetery size and cemetery director responsibility to ensure adequate time and resources are available before conducting future gravesite reviews.
- Implement controls, including a certification, to ensure gravesite layout maps are routinely updated, accurate, and provided to the cemeteries.

In addition, NCA reported implementing corrective actions such as requiring contractors to ensure headstones and markers remain at gravesites during raise and realign projects. Previously, headstones may have been removed from the site during raise and realign projects.

CONCLUSION

NCA's internal gravesite review procedures were not adequate to identify all errors, which affected the validity and accuracy of the review. Consequently, NCA reported unreliable and understated results to Congress in March 2012 following the completion of the Phase One review. NCA did take action once we identified additional errors and concerns about their procedures. However, NCA needs to take further actions as recommended in our report to identify and prevent gravesite errors to ensure VA properly fulfills its mission.

Mr. Chairman, this concludes my statement. We would be pleased to answer any questions that you or other Members of the Subcommittee may have.

TABLE 1

Gravesite Errors Identified by NCA and OIG				
MSN	National Cemetery	Gravesites Reviewed by NCA	Errors Identified by NCA	Errors Identified by OIG
1	Philadelphia, PA	11,041	13	1
1	Winchester, VA	5,097	-	3
2	Bay Pines, FL	27,304	-	-
2	Beaufort, SC	17,410	4	-
2	Marietta, GA	16,960	-	-
3	Fort Logan, CO	62,741	-	-
3	Santa Fe, NM	32,322	13	-
4	Jefferson Barracks, MO	123,851	-	-
4	Wood, WI	25,531	-	2
4	Zachary Taylor, KY	10,655	-	-
5	Riverside, CA	37,711	1	1
5	Roseburg, OR	2,723	-	-
Total		373,346	31	7

TABLE 2

Results of Subsequent Additional Errors Identified by NCA			
MSN	National Cemetery	MSN Gravesites Reviewed	Errors Identified by MSN
1	Winchester, VA	5,097	60
5	Riverside, CA	400	52
4	Wood, WI	25,531	32
1	Philadelphia, PA	11,041	2
TOTAL		42,069	146