



# US DEPARTMENT OF VETERANS AFFAIRS **OFFICE OF INSPECTOR GENERAL**

Office of Audits and Evaluations

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## **DEPARTMENT OF VETERANS AFFAIRS**

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# **Review of VA's Compliance with the Payment Integrity Information Act for Fiscal Year 2023**

Review

24-00510-167

May 23, 2024

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## Executive Summary

The VA Office of Inspector General (OIG) conducted this review to determine whether VA complied with the requirements of the Payment Integrity Information Act of 2019 (PIIA) for fiscal year (FY) 2023.<sup>1</sup> PIIA, enacted in March 2020, repealed prior Improper Payments Elimination and Recovery Acts but set forth similar improper payment reporting requirements, including an annual compliance report by inspectors general.<sup>2</sup> PIIA requires federal agencies to identify and review all programs and activities they administer that may be susceptible to significant improper payments based on Office of Management and Budget (OMB) guidance. In addition, PIIA requires each inspector general to review its agency's improper payment reports and issue an annual report. The OIG's FY 2023 compliance review used a combination of guidance from OMB and the Council of the Inspectors General on Integrity and Efficiency for reporting requirements.<sup>3</sup>

PIIA requires agencies to complete 10 steps to be considered compliant for FY 2023:

1. Publish payment integrity information with the annual financial statement (requirement 1a).<sup>4</sup>
2. Post the annual financial statement and accompanying materials on the agency website (requirement 1b).
3. Conduct improper payment risk assessments for each program with annual outlays greater than \$10 million at least once in the last three years (requirement 2a).
4. Adequately conclude whether the program is likely to make improper payments and unknown payments above or below the statutory threshold (requirement 2b).
5. Publish improper payment and unknown payment estimates for programs susceptible to significant improper payments and unknown payments in the accompanying materials to the annual financial statement (requirement 3).

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<sup>1</sup> The Payment Integrity Information Act of 2019 (31 U.S.C. 3301 note).

<sup>2</sup> Improper Payments Information Act of 2002 (31 U.S.C. 3321 note); Improper Payments Elimination and Recovery Act of 2010, Pub. L. No. 111-204 (July 22, 2010); Improper Payments Elimination and Recovery Improvement Act of 2012 (31 U.S.C. 3321 note).

<sup>3</sup> OMB, "Requirements for Payment Integrity Improvement," app. C in OMB Circular A-123, *Management's Responsibility for Enterprise Risk Management and Internal Control*, March 5, 2021; OMB Circular A-136, *Financial Reporting Requirements*, part II, May 19, 2023; OMB, "OMB FY 2023 Payment Integrity Annual Data Call Instructions," August 2023; Council of the Inspectors General on Integrity and Efficiency, *Guidance for Payment Integrity Information Act Compliance Reviews*, October 19, 2023. The guidance provided by the Council of the Inspectors General on Integrity and Efficiency was used to inform the process by which this review was conducted.

<sup>4</sup> The annual financial statement is the VA Agency Financial Report, which includes VA's annual audited financial statements and accompanying materials as well as the report on the audit of those financial statements.

6. Publish corrective action plans for each program for which an estimate above the statutory threshold was published in the accompanying materials to the annual financial statement (requirement 4).
7. Publish improper payment and unknown payment reduction targets for each program for which an estimate above the statutory threshold was published in the accompanying materials to the annual financial statement (requirement 5a).
8. Demonstrate improvements to payment integrity or reach a tolerable improper payment and unknown payment rate (requirement 5b).
9. Develop a plan to meet the improper and unknown payment reduction target (requirement 5c).
10. Report an improper payment and unknown payment estimate of less than 10 percent for each program for which an estimate was published in the accompanying materials to the annual financial statements (requirement 6).<sup>5</sup>

In addition, programs with an annual reported improper payment estimate resulting in a monetary loss greater than or equal to \$100 million are considered high priority and must publish a payment integrity scorecard for OIG review.

## VA's Reported Improper Payments

In FY 2023, VA reported improper and unknown payment estimates totaling about \$3.2 billion for seven programs. Of that amount, about \$1.8 billion (about 57 percent) represented a monetary loss, and about \$1.4 billion (about 43 percent) was considered either a nonmonetary loss that cannot be recovered or an unknown payment.<sup>6</sup> The FY 2023 estimate is a decrease from the previous two years. VA reported improper payments and unknown payments totaling about \$3.5 billion in FY 2022 and about \$5.12 billion in FY 2021. For FY 2023, VA reported a reduction of \$334 million or 10 percent from FY 2022 results.<sup>7</sup>

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<sup>5</sup> "Payment Accuracy" (website), November 22, 2023, <https://www.paymentaccuracy.gov/>; "U.S. Department of Veterans Affairs Fiscal Year 2023 Agency Financial Report" (website), VA Office of Finance, November 15, 2023, [2023-va-afr-full-report.pdf](#); OMB, "Requirements for Payment Integrity Improvement," app. C in OMB Circular A-123. Significant improper payments are annual improper and unknown payments in the program that exceed (1) both 1.5 percent of program outlays and \$10 million of all program or activity payments made during the fiscal year reported or (2) \$100 million (regardless of the percentage of program outlays).

<sup>6</sup> OMB Circular A-123 states that improper payments are classified as monetary loss (overpayment) and nonmonetary loss. A nonmonetary loss is either an underpayment or a technically improper payment (a payment to the right recipient for the correct amount that fails to meet applicable regulatory or statutory requirements).

<sup>7</sup> The seven programs with decreased improper and unknown payment rates are (1) Beneficiary Travel; (2) Communication, Utilities, and Other Rent; (3) Medical Care Contracts and Agreements; (4) Purchased Long-Term Services and Supports; (5) Supplies and Materials; (6) Pension; and (7) VA Community Care.

## What the Review Found

VA satisfied nine of the 10 requirements under PIIA; however, it is not considered in compliance with the act as it failed to report an improper and unknown payment rate of less than 10 percent for two programs that had estimates in the accompanying materials to VA's financial statements.<sup>8</sup>

The OIG found VA satisfied the additional reporting requirements for two high-priority programs with prior-year monetary losses from improper payments of more than \$100 million reported in FY 2023.<sup>9</sup>

## What the OIG Recommended

The OIG recommended the under secretary for benefits reduce improper and unknown payments to below 10 percent for the Pension Program and the under secretary for health reduce improper and unknown payments to below 10 percent for the Purchased Long-Term Services and Supports Program. Both are repeat recommendations that have not been implemented from the OIG's FY 2022 report.<sup>10</sup>

## VA Management Comments and OIG Response

VA highlighted that it has reduced improper and unknown payments by \$11.57 billion (about 79 percent) since FY 2018 by prioritizing corrective actions on the largest proportion of errors and noncompliance with laws and regulations. VA also concurred with the two OIG recommendations and provided plans for corrective actions evaluated by OIG personnel during the review. The OIG considers the planned actions responsive and will monitor VA's progress until sufficient evidence has been presented to demonstrate acceptable progress on their implementation. VA's comments are presented in full in appendix D.



LARRY M. REINKEMEYER  
Assistant Inspector General  
for Audits and Evaluations

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<sup>8</sup> The two programs were Pension and Purchased Long-Term Services and Supports. While the improper payment rate for Purchased Long-Term Services and Supports declined from FY 2022 to 2023, it remained above 10 percent.

<sup>9</sup> The two high-priority programs were Pension and VA Community Care.

<sup>10</sup> VA OIG, *Review of VA's Compliance with the Payment Integrity Information Act for Fiscal Year 2022*, Report No. 23-00237-124, June 2, 2023.

Contents

Executive Summary.....i

Abbreviations..... v

Introduction..... 1

Results and Recommendations .....4

    Finding: VA Satisfied Nine Requirements but Failed to Report Improper and Unknown  
        Payment Rates below 10 Percent.....4

    Recommendations 1–2 ..... 10

Appendix A: Background..... 11

Appendix B: Reporting Compliance ..... 13

Appendix C: Scope and Methodology .....20

Appendix D: VA Management Comments .....23

OIG Contact and Staff Acknowledgments.....26

Report Distribution .....27

## Abbreviations

FY	fiscal year
OIG	Office of Inspector General
OMB	Office of Management and Budget
PIIA	Payment Integrity Information Act
VBA	Veterans Benefits Administration
VHA	Veterans Health Administration



## Introduction

The VA Office of Inspector General (OIG) conducted this review to determine whether VA complied with the requirements of the Payment Integrity Information Act of 2019 (PIIA) for fiscal year (FY) 2023.<sup>11</sup> PIIA, enacted on March 2, 2020, repealed prior Improper Payments Elimination and Recovery Acts but set forth similar improper payment reporting requirements, including an annual compliance report by inspectors general.<sup>12</sup> PIIA requires federal agencies to identify and review all programs and activities they administer that may be susceptible to significant improper payments based on Office of Management and Budget (OMB) guidance. In addition, PIIA requires each inspector general to review its federal agency's improper payment reports and issue an annual report. The OIG's FY 2023 compliance review used a combination of guidance from OMB and the Council of the Inspectors General on Integrity and Efficiency for reporting requirements.<sup>13</sup> OMB guidance implements the requirements from PIIA. According to OMB, an improper payment is any payment that was made in an incorrect amount under statutory, contractual, administrative, or other legally applicable requirements.<sup>14</sup> An improper payment includes any that

- was made to an ineligible recipient;
- was made for an ineligible good or service;
- was a duplicate;
- was made for goods or services not received, except for those payments where authorized by law; or
- did not account for credit for applicable discounts.

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<sup>11</sup> The Payment Integrity Information Act of 2019 (31 U.S.C. 3301 note).

<sup>12</sup> Improper Payments Information Act of 2002 (31 U.S.C. 3321 note); Improper Payments Elimination and Recovery Act of 2010, Pub. L. No. 111-204 (July 22, 2010); Improper Payments Elimination and Recovery Improvement Act of 2012 (31 U.S.C. 3321 note).

<sup>13</sup> OMB, "Requirements for Payment Integrity Improvement," app. C in OMB Circular A-123, *Management's Responsibility for Enterprise Risk Management and Internal Control*, March 5, 2021; OMB Circular A-136, *Financial Reporting Requirements*, part II, May 19, 2023; OMB, "OMB FY2023 Payment Integrity Annual Data Call Instructions," August 2023; Council of the Inspectors General on Integrity and Efficiency, *Guidance for Payment Integrity Information Act Compliance Reviews*, October 19, 2023. The guidance provided by the Council of the Inspectors General on Integrity and Efficiency was used to inform the process by which this review was conducted.

<sup>14</sup> OMB, "Requirements for Payment Integrity Improvement," app. C in OMB Circular A-123.



An improper payment may be an overpayment, underpayment, or technically improper.<sup>15</sup> In addition, when an agency's review is unable to discern whether a payment was proper because of missing or insufficient documentation, the payment should be considered an unknown payment.

## OMB Guidance for Fiscal Year 2023 Review

The OIG's compliance review is based on VA's FY 2023 reporting. The review was conducted in accordance with guidance provided by OMB and the Council of the Inspectors General on Integrity and Efficiency.<sup>16</sup>

As described in OMB guidance, PIIA requires agencies to complete all of the following steps to be considered compliant for FY 2023:

- **Requirement 1a:** Publish payment integrity information with the annual financial statement.<sup>17</sup>
- **Requirement 1b:** Post the annual financial statement and accompanying materials on the agency website.
- **Requirement 2a:** Conduct improper payment risk assessments for each program with annual outlays greater than \$10 million at least once in the last three years.
- **Requirement 2b:** Adequately conclude whether the program is likely to make improper payments and unknown payments above or below the statutory threshold.
- **Requirement 3:** Publish improper payment and unknown payment estimates for programs susceptible to significant improper payments and unknown payments in the accompanying materials to the annual financial statement.
- **Requirement 4:** Publish corrective action plans for each program for which an estimate above the statutory threshold was published in the accompanying materials to the annual financial statement.
- **Requirement 5a:** Publish improper payment and unknown payment reduction targets for each program for which an estimate above the statutory threshold was published in the accompanying materials to the annual financial statement.

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<sup>15</sup> OMB Circular A-123 states that improper payments are classified as a monetary loss (overpayment) or a nonmonetary loss. A nonmonetary loss is either an underpayment or a technically improper payment (a payment to the right recipient for the correct amount that fails to meet applicable regulatory or statutory requirements).

<sup>16</sup> OMB, "Requirements for Payment Integrity Improvement," app. C in OMB Circular A-123; OMB Circular A-136; OMB, "OMB FY2023 Payment Integrity Annual Data Call Instructions"; Council of the Inspectors General on Integrity and Efficiency, *Guidance for Payment Integrity Information Act Compliance Reviews*.

<sup>17</sup> The annual financial statement is the VA Agency Financial Report, which includes VA's annual audited financial statements and the report on the audit of those financial statements.

- **Requirement 5b:** Demonstrate improvements to payment integrity or reach a tolerable improper payment and unknown payment rate.
- **Requirement 5c:** Develop a plan to meet the improper and unknown payment reduction target.
- **Requirement 6:** Report an improper and unknown payment estimate of less than 10 percent for each program for which an estimate was published in the accompanying materials to the annual financial statements.<sup>18</sup>

OMB also designates high-priority programs for greater levels of oversight and review. Any agency reporting high-priority programs must disclose actions or plans to prevent improper and unknown payments, as well as for recovering related monetary losses. The VA OIG is also required to assess the information provided, determine the extent of oversight warranted, and provide recommendations for modifying VA's plans to recover monetary losses related to improper payments and any actions VA intends to take to prevent improper and unknown payments.<sup>19</sup> In addition, VA programs with a monetary loss from improper payments of greater than or equal to \$100 million are required to complete a quarterly payment integrity scorecard on [PaymentAccuracy.gov](https://www.paymentaccuracy.gov).

## VA's Reported Improper Payments

In FY 2023, VA reported improper and unknown payment estimates totaling about \$3.2 billion for seven programs. Of that amount, about \$1.8 billion (about 57 percent) represented a monetary loss, and about \$1.4 billion (about 43 percent) was considered either a nonmonetary loss that cannot be recovered or an unknown payment. The FY 2023 estimate is a decrease from the previous two years. VA reported improper payments and unknown payments totaling about \$3.5 billion in FY 2022 and about \$5.12 billion in FY 2021. VA reported a reduction of \$334 million or 10 percent for seven programs from FY 2022 results.<sup>20</sup>

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<sup>18</sup> "Payment Accuracy" (website), November 22, 2023, <https://www.paymentaccuracy.gov/>; "U.S. Department of Veterans Affairs Fiscal Year 2023 Agency Financial Report" (website), VA Office of Finance, November 15, 2023, [2023-va-afr-full-report.pdf](#); OMB, "Requirements for Payment Integrity Improvement," app. C in OMB Circular A-123. Significant improper payments must be reported and are defined as gross annual improper payments in the program that exceed (1) both 1.5 percent of program outlays and \$10 million of all program or activity payments made during the fiscal year reported or (2) \$100 million (regardless of the percentage of program outlays).

<sup>19</sup> OMB, "Requirements for Payment Integrity Improvement," app. C in OMB Circular A-123.

<sup>20</sup> The seven programs and activities with decreased improper payment rates are (1) Beneficiary Travel; (2) Communication, Utilities, and Other Rent; (3) Medical Care Contracts and Agreements; (4) Purchased Long-Term Services and Supports; (5) Supplies and Materials; (6) Pension; and (7) VA Community Care.

## Results and Recommendations

### Finding: VA Satisfied Nine Requirements but Failed to Report Improper and Unknown Payment Rates below 10 Percent

VA did not satisfy one PIIA requirement to report an improper and unknown payment rate of less than 10 percent for two programs that had estimates in the accompanying materials to VA's financial statements (requirement 6). The two programs were (1) Pension and (2) Purchased Long-Term Services and Supports. The improper and unknown payment rate for Pension and Purchased Long-Term Services and Supports decreased from FY 2022. VA satisfied the other nine requirements by

- publishing payment integrity information with the annual financial statements with a link to accompanying materials on [PaymentAccuracy.gov](https://www.paymentaccuracy.gov) (requirement 1a) and posting the FY 2023 Agency Financial Report on its website (requirement 1b),
- conducting improper payment risk assessments for each program with annual outlays greater than \$10 million at least once in the last three years (requirement 2a) and adequately concluding whether the program is likely to make improper payments and unknown payments above or below the statutory threshold (requirement 2b),
- publishing improper payment and unknown payment estimates for programs susceptible to significant improper and unknown payments in the accompanying materials to the annual financial statement (requirement 3),
- publishing corrective action plans for each program for which an estimate above the statutory threshold was provided in the accompanying materials to the annual financial statement (requirement 4),
- publishing improper and unknown payment reduction targets for each program for which an estimate above the statutory threshold was provided in the accompanying materials to the annual financial statement (requirement 5a),
- demonstrating improvements to payment integrity or reaching a tolerable improper and unknown payment rate (requirement 5b), and
- developing a plan to meet the improper and unknown payment reduction targets (requirement 5c).

Table 1 shows VA's compliance with each requirement for the seven programs and activities susceptible to significant improper payments with published improper payment estimates. Appendix A provides background information about the seven programs, and appendix B illustrates compliance with each of the 10 requirements (requirements 1a through 6) for the

remaining 66 programs and activities with annual outlays above the reporting threshold of \$10 million, which VA determined were at low or medium risk of significant improper payments.

**Table 1. Compliance Reporting for the Seven Programs and Activities Susceptible to Significant Improper Payments**

Program name	Requirements					
	1	2	3	4	5	6
Beneficiary Travel	a: Yes b: Yes	a: Yes b: Yes	Yes	Yes	a: Yes b: Yes c: Yes	Yes
Communications, Utilities, and Other Rent	a: Yes b: Yes	a: Yes b: Yes	Yes	Yes	a: Yes b: Yes c: Yes	Yes
Medical Care Contracts and Agreements	a: Yes b: Yes	a: Yes b: Yes	Yes	Yes	a: Yes b: Yes c: Yes	Yes
Pension	a: Yes b: Yes	a: Yes b: Yes	Yes	Yes	a: Yes b: Yes c: Yes	No
Purchased Long-Term Services and Supports	a: Yes b: Yes	a: Yes b: Yes	Yes	Yes	a: Yes b: Yes c: Yes	No
Supplies and Materials	a: Yes b: Yes	a: Yes b: Yes	Yes	Yes	a: Yes b: Yes c: Yes	Yes
VA Community Care	a: Yes b: Yes	a: Yes b: Yes	Yes	Yes	a: Yes b: Yes c: Yes	Yes

Source: OIG analysis of VA FY 2023 Agency Financial Report and accompanying materials.

## What the OIG Did

The review team assessed VA's FY 2023 Agency Financial Report and accompanying materials to determine compliance with reporting requirements.<sup>21</sup> OMB allows VA to report improper payment data based on the previous fiscal year's activity. Accordingly, the team evaluated FY 2022 data published in the financial report and accompanying materials. The team also

<sup>21</sup> "U.S. Department of Veterans Affairs Fiscal Year 2023 Agency Financial Report" (website), VA Office of Finance.

reviewed relevant federal laws and regulations and interviewed officials with VA's Improper Payments Remediation and Oversight Office, and the Veterans Health Administration (VHA). The team obtained email correspondence from these entities as well. In addition, the team reviewed risk assessments VA completed for FY 2023 to determine whether risks were properly evaluated based on known deficiencies.

OIG statisticians reviewed the statistical validity of sampling methodologies for the programs and activities reported in the accompanying materials to the Agency Financial Report and performed independent calculations to verify sample estimates and margins of error for all programs and activities.

The review team evaluated VA's corrective action plans for the elements required by OMB. The team assessed whether VA accurately reported improper payment estimates. Appendix C provides additional information on the review's scope and methodology.

## Two Programs Exceeded the 10 Percent Improper and Unknown Payment Rate Threshold in VA Reporting (Requirement 6)

Amounts reported by VA in the accompanying materials to the Agency Financial Report show two programs exceeded the 10 percent threshold for improper and unknown payment rates in FY 2023. Table 2 shows the improper and unknown payment rates for these programs in FYs 2022 and 2023.

**Table 2. Improper Payment and Unknown Payment Rates for Programs Exceeding the 10 Percent Threshold**

Program/Activity	FY 2022 improper and unknown payments (%)	FY 2023 improper and unknown payments (%)	FY 2023 improper and unknown payment totals (in millions)
Purchased Long-Term Services and Supports	47.45	38.72	\$1,417.99
Pension	11.66	10.86	\$419.27

*Source: VA's FY 2022 and 2023 accompanying materials to the Agency Financial Report.*

In its FY 2023 accompanying materials, VA reported improper and unknown payment rates of 38.72 percent for the Purchased Long-Term Services and Supports Program and 10.86 percent for the Pension Program. VA estimated reduced overall improper and unknown payment rates for all seven programs and activities susceptible to significant improper payments.

## **VA Published Payment Integrity Information with the Annual Financial Statement and Posted It and Accompanying Materials on the Agency Website (Requirements 1a and 1b)**

VA published an Agency Financial Report for FY 2023 along with accompanying materials, consistent with requirement 1a.<sup>22</sup> The accompanying materials included improper payment estimates, the causes, and corrective actions to reduce improper payments. Additionally, VA posted the financial report and accompanying materials to the VA website and a link to [PaymentAccuracy.gov](https://www.paymentaccuracy.gov), per requirement 1b.<sup>23</sup>

## **VA Conducted Risk Assessments and Adequately Determined Programs' and Activities' Risk of Improper Payments (Requirements 2a and 2b)**

In FY 2023, to determine if programs and activities were susceptible to significant improper payments, VA performed risk assessments for 30 programs and activities with annual outlays above the reporting threshold of \$10 million. VA determined that the 30 programs were at low or medium risk of significant improper payments and published them in the Agency Financial Report (requirement 2a).<sup>24</sup> For the remaining programs and activities with more than \$10 million in annual outlays, VA conducted risk assessments in FYs 2021 and 2022. Therefore, VA met the risk assessment requirement.

The review team verified that VA's risk assessment process incorporated the risk factors identified by OMB and met frequency requirements. The team also determined that VA adequately concluded whether the programs and activities were likely to make improper and unknown payments above the statutory threshold (requirement 2b).<sup>25</sup> Specifically, table 1 lists the seven programs and activities that VA determined to be susceptible to significant improper payments. Appendix B illustrates compliance with each of the 10 requirements (including subparts of the overall six requirements) for the 66 programs and activities VA determined were at low or medium risk of significant improper payments.

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<sup>22</sup> "U.S. Department of Veterans Affairs Fiscal Year 2023 Agency Financial Report" (website), VA Office of Finance.

<sup>23</sup> "U.S. Department of Veterans Affairs Fiscal Year 2023 Agency Financial Report" (website), VA Office of Finance.

<sup>24</sup> "U.S. Department of Veterans Affairs Fiscal Year 2023 Agency Financial Report" (website), VA Office of Finance; "[PaymentAccuracy.gov](https://www.paymentaccuracy.gov)" (website).

<sup>25</sup> OMB, "Requirements for Payment Integrity Improvement," app. C in OMB Circular A-123.

### **VA Published Improper Payment Estimates (Requirement 3)**

The OIG found that VA published statistically valid estimates for all seven programs and activities identified as susceptible to significant improper payments. For each of the seven programs and activities, VA developed a sampling plan and tested payments for the corresponding samples, and the review team verified that VA submitted its sampling plan to OMB in a timely manner. VA identified the sample payments as either proper or improper and calculated the corresponding monetary value. VA projected the totals derived from its testing for each of the seven programs and activities and reported these totals in the accompanying materials to the Agency Financial Report. The review team selected and examined a sample of 10 payments for each of the seven programs and activities that VA tested and generally agreed with VA's testing methodology.

PIIA requires an agency to produce statistically valid improper payment estimates. An improper payment estimate is considered statistically valid if there is an associated point estimate—the improper payment estimates—and confidence intervals around that estimate.<sup>26</sup> An OIG statistician confirmed that VA's point estimates and associated confidence intervals were valid.

### **VA Published Corrective Action Plans (Requirement 4)**

VA reported corrective action plans for all seven programs and activities in its FY 2023 accompanying materials. OMB guidance states inspectors general should evaluate whether corrective action plans are focused on the true root causes of improper payments. The review team determined VA's reported corrective actions were reasonable to address the root causes and reduce improper payments for the seven programs and activities that were reviewed.

### **VA Proposed Improper and Unknown Payment Reduction Targets, Developed Plans to Meet Those Targets, and Demonstrated Improvements to Payment Integrity for Programs with Estimates above the Statutory Threshold (Requirements 5a, 5b, and 5c)**

VA published the FY 2023 reduction targets for all seven programs and activities in its FY 2022 Agency Financial Report (requirement 5a). The review team validated that the reduction targets were appropriately aggressive and realistic by comparing prior years' improper payment rates with proposed reduction targets. VA demonstrated improvements for programs with estimates above the statutory threshold (requirement 5b). OMB provides examples of improvements, such as reducing improper and unknown payment estimates, meeting reduction targets, and expanding sampling and estimation methods for a program or activity.<sup>27</sup> For six of

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<sup>26</sup> OMB, "Requirements for Payment Integrity Improvement," app. C in OMB Circular A-123.

<sup>27</sup> OMB, "Requirements for Payment Integrity Improvement," app. C in OMB Circular A-123.



the seven programs, the reported improper and unknown payment amounts met reduction targets in FY 2023. To make this determination, the review team compared the FY 2023 improper and unknown payment rates to the FY 2022 published reduction targets.

Finally, VA developed plans to meet the improper and unknown payment reduction targets (requirement 5c). The review team assessed the corrective action plans for the programs and verified that the plans focused on actions to reduce the improper and unknown payment rates.

## **VA Developed and Publicly Reported Actions to Prevent and Recover Improper Payments for High-Priority Programs with More than \$100 Million in Monetary Losses**

OMB designates programs as high priority if they have \$100 million or more in annual reported estimated monetary losses from improper payments. OMB requires agencies to provide information on high-priority programs to be published quarterly in an OMB Payment Integrity Scorecard. The scorecard includes actions the agency has taken or plans to take to recover monetary losses from improper payments and intended steps to prevent improper payments from occurring in the future. This includes highlighting past and future efforts to mitigate root causes of improper payments.<sup>28</sup>

The VA Community Care and Pension Programs were considered high-priority programs in FY 2023 with prior-year monetary losses from improper payments estimated at \$770.89 million and \$491.97 million, respectively.<sup>29</sup> VA met the reporting requirement by providing quarterly updates to the scorecards, posted by OMB, that include goals, accomplishments, and strategies aimed to prevent improper payments. The team reviewed the scorecards for the VA Community Care and Pension Programs, including VA's plans to recover and prevent future improper payments, and determined that the plans appeared to be accurate and complete.

## **Conclusion**

VA met nine of the 10 reporting requirements for PIIA compliance. The deficiencies in the final reporting requirement, however, put VA in noncompliance with the law for FY 2023. The noncompliance involved two of seven programs or activities that had estimates above the 10 percent threshold for improper and unknown payments reported in the accompanying materials to VA's financial statements. VA also met additional requirements for high-priority

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<sup>28</sup> OMB, "Requirements for Payment Integrity Improvement," app. C in OMB Circular A-123.

<sup>29</sup> Programs will be expected to provide information for the Payment Integrity Scorecard immediately following the publication of an annual improper payment estimate with a monetary loss that is greater than or equal to \$100 million and will be expected to continue providing information on a quarterly basis until the program reports an annual monetary loss estimate for improper payments that is less than \$100 million.



programs by providing quarterly updates to OMB that included plans to prevent and recover monetary losses from improper payments.

## Recommendations 1–2

The OIG made the following recommendation to the under secretary for benefits:

1. Reduce improper and unknown payments to below 10 percent for the Pension Program. This is a repeat recommendation from the OIG's FY 2022 report.<sup>30</sup>

The OIG made the following recommendation to the under secretary for health:

2. Reduce improper and unknown payments to below 10 percent for the Purchased Long-Term Services and Supports Program. This is a repeat recommendation from the OIG's FY 2022 report.<sup>31</sup>

## VA Management Comments

The assistant secretary for management and chief financial officer concurred with the OIG's two recommendations and provided corrective actions plans from VHA and VBA that had been evaluated by the OIG team during this review, along with target completion dates. The assistant secretary highlighted that VA has reduced improper and unknown payments by \$11.57 billion (about 79 percent) since FY 2018 by prioritizing corrective actions on the largest proportion of errors and noncompliance with laws and regulations. The assistant secretary's comments are provided in full in appendix D.

## OIG Response

VA's planned actions evaluated during the review are acceptable, and the OIG will monitor VA's progress until sufficient evidence has been presented to demonstrate acceptable progress on completion.

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<sup>30</sup> VA OIG, *Review of VA's Compliance with the Payment Integrity Information Act for Fiscal Year 2022*, Report No. 23-00237-124, June 2, 2023.

<sup>31</sup> VA OIG, *Review of VA's Compliance with the Payment Integrity Information Act for Fiscal Year 2022*.

## **Appendix A: Background**

### **Program Office Responsibility**

Within VA's Office of Management, the Improper Payments Remediation and Oversight Office provides oversight and coordination of Payment Integrity Information Act of 2019 (PIIA) compliance activities. Individual administrations and staff offices are responsible for complying with PIIA requirements applicable to their programs and activities.

### **Seven High-Risk Programs**

VA considered the following seven programs and activities at high risk for significant improper payments.

#### **Beneficiary Travel**

The Beneficiary Travel Program provides eligible veterans and other beneficiaries mileage reimbursement or common carrier or special mode transportation to receive VA-authorized health care.

#### **Communication, Utilities, and Other Rent**

This program includes payments for use of communications; utility services; and charges for possession and use of land, structures, or equipment owned by others.

#### **Medical Care Contracts and Agreements**

These contracts and agreements include payments for research, medical and educational data or services, reimbursements at contract per diem rates for hospitalization, dialysis treatment furnished by non-VA facilities, and indirect charges added for research and demonstration projects.

#### **Pension**

Pensions provide supplemental income to eligible veterans and their families with financial challenges.

#### **Purchased Long-Term Services and Supports**

The Purchased Long-Term Services and Supports Program is organizationally aligned under the Veterans Health Administration (VHA) Geriatrics and Extended Care Office, which strives to empower veterans and the nation to rise above the challenges of aging, disability, or serious and chronic illnesses.

## **Supplies and Materials**

Supplies and materials are acquired by formal contracts or other forms of purchase and should be consumed or expended within one year.

## **VA Community Care**

VA established the Community Care Program to provide timely and specialized care to eligible veterans by authorizing veterans to receive care in the community if needed services are not available through VA within established timelines.

## Appendix B: Reporting Compliance

Table B.1 illustrates compliance with each of the 10 requirements (including subparts of the overall six requirements) for the 66 programs and activities with annual outlays above the reporting threshold of \$10 million that VA determined were at low or medium risk of significant improper payments. VA did not identify these programs and activities as being susceptible to significant improper payments; therefore, requirements 3 through 6 were not applicable (indicated in the table with a dash).

**Table B.1. Reporting Compliance by Program or Activity**

Program name	Requirements					
	1	2	3	4	5	6
Alcohol and Drug Treatment Rehabilitation	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Automobile Adaptive Equipment	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Caregiver Support	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Civilian Health and Medical Program of the VA (CHAMPVA)	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Clothing Allowance	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Compensated Work Therapy	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Compensation	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
COVID-19 Office of Information and Technology	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
COVID-19 VBA General Operating Expense	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—

Program name	Requirements					
	1	2	3	4	5	6
COVID-19 VHA Supplemental Disbursements	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Dependency and Indemnity Compensation	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Education Service (Chapter 33)	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Education Service (Chapter 1606)	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Education Service (State Approving Agencies)	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Education Service Survivor and Dependents Education Assistance (Chapter 35)	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Equal Access to Justice Act	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Equipment	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Facility Maintenance and Operations	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Foreign Medical Program	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Franchise Fund	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
General Post Fund	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—

Program name	Requirements					
	1	2	3	4	5	6
Grants (Adaptive Sports Programs)	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Grants (Construction of State Extended Care Facilities)	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Grants (Homeless Per Diem)	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Grants (Support Services for Veteran Families)	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Healthcare for Homeless Veterans	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Indian Health Services/Tribal Health Program	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Land and Structures	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Loan Guaranty (Direct Loans)	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Loan Guaranty (Loan Administration)	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Loan Guaranty (Loan Production)	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Loan Guaranty (Property Management)	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Medical and Prosthetic Research	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—

Program name	Requirements					
	1	2	3	4	5	6
Montgomery GI Bill (Chapter 30)	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
National Cemetery Administration Burial	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
National Service Life Insurance	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Non-Medical Contracts and Agreements	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Office of Acquisition, Logistics and Construction (Major/Minor Construction)	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Office of Information and Technology	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Office of Inspector General-Department of Veterans Affairs	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Other Contracts, Services, Agreement, and Miscellaneous	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Pharmacy (Consolidated Mail Outpatient Pharmacies)	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Pharmacy (Medical Facilities)	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Professional Services Contracts	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Prosthetics	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—

Program name	Requirements					
	1	2	3	4	5	6
Service-Disabled Veterans Insurance	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Servicemembers' Group Life Insurance	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Shared Services	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Specially Adapted Housing	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Spina Bifida Health Care	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
State Home Per Diem	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Station 101 Accounting	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Supply Fund	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Transportation of Things	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
VA-wide Payroll	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
VA-wide Travel	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Veteran Readiness and Employment	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—



Program name	Requirements					
	1	2	3	4	5	6
Veterans Benefits Administration (VBA) Burial	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Veterans Benefits Administration (VBA) General Operating Expenses	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Veterans Benefits Administration (VBA) Spina Bifida (Chapter 18)	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Veterans Health Administration (VHA) Disaster Relief Funding	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Veterans Health Administration (VHA) Information Technology Services	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Veterans Health Administration (VHA) Insurance Claims and Interest Expense	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Veterans Insurance and Indemnities	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Veterans Reopened Insurance	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—
Veterans Special Life Insurance	a: Yes b: Yes	a: Yes b: Yes	—	—	a: — b: — c: —	—

Source: OIG analysis of VA FY 2023 Agency Financial Report and accompanying materials.

1a: Published payment integrity information with the annual financial statement.

1b: Posted the annual financial statement and accompanying materials on the agency website.

2a: Conducted improper payment risk assessments for each program with annual outlays greater than \$10,000,000 at least once in the last three years.

2b: Adequately concluded whether the program is likely to make improper payments and unknown payments above or below the statutory threshold.

3: Published improper payment and unknown payment estimates for programs susceptible to significant improper payments in the accompanying materials to the annual financial statement.

4: Published corrective action plans for each program for which an estimate above the statutory threshold was published in the accompanying materials to the annual financial statement.

*5a: Published improper payment and unknown payment reduction targets for each program for which an estimate above the statutory threshold was published in the accompanying materials to the annual financial statement.*

*5b: Has demonstrated improvements to payment integrity or reached a tolerable improper payment and unknown payment rate.*

*5c: Has developed a plan to meet the improper payment and unknown payment reduction target.*

*6: Reported an improper payment and unknown payment estimate of less than 10 percent for each program for which an estimate was published in the accompanying materials to the annual financial statement.*

## Appendix C: Scope and Methodology

### Scope

The review team conducted its work from November 2023 through April 2024. The team focused on improper payment information reported in VA's FY 2023 Agency Financial Report and accompanying materials, as required.

### Methodology

To assess VA's compliance, the review team assessed VA's FY 2023 Agency Financial Report and accompanying materials, to include VA's improper payment reduction targets.<sup>32</sup> The team also reviewed VA policies and interviewed individuals from VA's Office of Management, and VHA to obtain updates on VA's improper payment reporting.

VA completed 30 risk assessments for FY 2023 either as part of its three-year cycle, or due to significant changes in legislation or funding, and the review team examined a judgmental sample of these to determine whether risks were properly assessed based on known deficiencies.

The OIG used data from the seven programs susceptible to significant risk of improper payments to select a sample of 10 transactions per program that had been tested by VA auditors for accuracy of proper or improper payment determinations.

OIG statisticians reviewed the statistical validity of sampling methodologies for the programs and activities reported in the accompanying materials and performed independent calculations to verify sample estimates and margins of error for the seven programs and activities. The programs and activities reviewed were (1) Beneficiary Travel; (2) Communications, Utilities, and Other Rent; (3) Medical Care Contracts and Agreements; (4) Pension; (5) Purchased Long-Term Services and Supports; (6) Supplies and Materials; and (7) VA Community Care.

In addition, OIG statisticians developed independent statistical estimates based on VA's improper payment test results. The review team evaluated whether VA accurately reported improper payments by reviewing the VA auditors' assessment. However, the team did not determine if payments were proper or improper, nor did it reevaluate VA's sample transactions to determine if VA correctly identified all improper payments in its samples used to estimate improper payments. The team performed testing for all seven programs and activities by selecting and reviewing 10 payments for each program or activity that VA had tested during FY 2023. The team also examined VA's corrective action plans as reported in the accompanying

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<sup>32</sup> "2023 VA Agency Financial Report" (website), VA Office of Finance, November 15, 2023, [2023-va-afr-full-report.pdf](#).

materials to its Agency Financial Report and validated whether each corrective action plan contained the necessary elements required by OMB.

## Internal Controls

The review team assessed the internal controls and principles related to the review objective as follows:<sup>33</sup>

- Component, Control Environment, Principle 2, Exercise Oversight Responsibility
- Component, Control Activities, Principle 11, Design Activities for the Information System
- Component, Information and Communication, Principle 13, Use Quality Information
- Component, Monitoring, Principle 17, Evaluate Issues and Remediate Deficiencies

The team's assessment of these internal controls and principles did not find any significant deficiencies.<sup>34</sup>

## Fraud Assessment

The review team assessed the risk that fraud and noncompliance with provisions of laws, regulations, and contracts, significant within the context of the review objectives, could occur during this review. The team exercised due diligence by staying alert to any fraud indicators. The team did not identify any instances of fraud or potential fraud during this review.

## Data Reliability

To evaluate VA's compliance with requirements, the review team primarily used information that VA published in its FY 2023 Agency Financial Report and accompanying materials. To assess the reliability of VA's published information, the team reviewed the statistical methodologies that VA applied to payment data for all programs and activities and identified data sources from VA's sampling plans. According to those plans, VHA obtained data for its programs and activities from VA's Financial Management System. The data for VBA's programs came from the Veterans Service Network Database.

The review team did not

- perform its own independent risk assessments of VA's programs and activities, or

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<sup>33</sup> GAO, *Standards for Internal Control in the Federal Government*, GAO-14-704G, September 2014.

<sup>34</sup> Since the review was limited to the internal control components and underlying principles identified, it may not have disclosed all internal control deficiencies that may have existed at the time of this review.

- evaluate all of VA's sample transactions to determine if VA correctly identified improper payments (except as previously discussed in the overall methodology section).

The review team designed its procedures to determine whether VA complied with OMB's 10 compliance criteria and whether VA met requirements pertaining to high-priority programs—not to attest to the accuracy of VA's reporting. The OIG believes its procedures to assess data reliability were sufficient to support the review's objective.

## **Government Standards**

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

## Appendix D: VA Management Comments

### Department of Veterans Affairs Memorandum

Date: May 7, 2024

From: Assistant Secretary for Management and Chief Financial Officer (004)

Subj: Office of Inspector General (OIG) Draft Report Review of Department of Veterans Affairs' (VA) Compliance with the Payment Integrity Information Act (PIIA) for Fiscal Year (FY) 2023

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

1. Thank you for the opportunity to comment on the OIG subject draft report. We appreciate the work completed by your staff to evaluate VA's efforts to comply with PIIA requirements and corrective actions to reduce improper payments.

2. We have reviewed the draft report and concur with the finding and recommendations. In FY 2023, VA reported a reduction of \$333.87 million in improper and unknown payments, a reduction of 9.54% from FY 2022 results. VA's implementation of mitigation strategies and corrective actions reduced improper and unknown payments despite increases in outlays of \$4.32 billion, or 13.61%. Since FY 2018, VA has reduced improper and unknown payments by \$11.57 billion, or 78.51% by prioritizing corrective actions on the largest proportion of errors and noncompliance with laws and regulations. VA continues to prioritize its corrective action plans, evaluated by OIG during its audit, for the remaining two programs compliant with five of the six requirements.

3. Our plans to address the recommendations are discussed in the attachment.

<i>The OIG removed point of contact information prior to publication.</i>
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(Original signed by)

Jon J. Rychalski

Attachment

Attachment

**DEPARTMENT OF VETERANS AFFAIRS (VA)**

**Fiscal Year (FY) 2023 Action Plans**

**Review of VA's Compliance with Payment Integrity Information Act (PIIA)**

**Office of Inspector General (OIG) (Project No. 2024-00510-AE-0020)**

**Date of Draft Report: May 1, 2024**

**Recommendation 1. The Under Secretary for Benefits reduces improper and unknown payments to below 10 percent for the Pension Program.**

**Veterans Benefits Administration (VBA) Comments:** Concur

The reduction of improper and unknown payments continues to be a top financial management priority for VA. Since FY 2018, VA has reported a total reduction of \$11.6 billion, or 79%, with FY 2023 being the lowest reported improper payments in nine years. VA continues to implement specific corrective actions to remediate root causes of errors and strategically strengthen payment integrity while ensuring Veteran access to healthcare and benefits.

In FY 2023, although Pension was noncompliant, the program reported a reduction of 14.86% and continues to make progress. The majority of Pension improper payments were monetary loss (71.35%) due to unreported Social Security Income, which requires a reduction in benefit. VBA has established a quarterly match with the Social Security Administration to identify instances of unreported social security income. When a discrepancy in reported social security income is identified, VBA works with Veterans to validate whether a reduction in benefit is required, which will reduce loss in the future. As part of this review, OIG evaluated VBA's corrective action plan for the Pension program and determined its corrective actions reasonable to address the root causes and reduce improper payments with no recommendations for improvement (Requirement 4).

It can take five years or longer for implementation of a corrective action to reduce errors due to the timeline of reporting for PIIA. The error occurs (year 1), the error is identified and reported as improper (year 2), corrective action development and implementation occurs (year 3), payments are made without error (year 4) and reduction results are reported (year 5). Since the corrective action plan and milestones for implementation have already been evaluated by OIG and determined reasonable, VBA did not resubmit the plan as part of the response to this draft report and recommendation.

Status: In process

Target Completion Date: September 2025

**Recommendation 2. The Under Secretary for Health reduces improper and unknown payments to below 10 percent for the Purchased Long-Term Services and Support (PLTSS) Program.**

**Veterans Health Administration (VHA) Comments:** Concur

The reduction of improper and unknown payments continues to be a top financial management priority for VA. Since FY 2018, VA has reported a total reduction of \$11.6 billion, or 79%, with FY 2023 being the lowest reported improper payments in nine years. VA continues to implement specific corrective actions to remediate root causes of errors and strategically strengthen payment integrity while ensuring Veteran access to healthcare and benefits.

In FY 2023, although PLTSS was noncompliant, the program reported a reduction of 8.73% and continues to make progress. The majority of PLTSS improper and unknown payments in FY 2023 were technically improper (73.7%) for failure to comply with statutes or regulations surrounding community nursing home care. VHA is actively working to implement short and long-term contracting options, including standardizing rates, for community nursing home payments that will reduce improper and unknown payments. As part of this review, OIG evaluated VHA's corrective action plan for the PLTSS program and determined its corrective actions reasonable to address the root causes and reduce improper payments with no recommendations for improvement (Requirement 4).

It can take five years or longer for implementation of a corrective action to reduce errors due to the timeline of reporting for PIIA. The error occurs (year 1), the error is identified and reported as improper (year 2), corrective action development and implementation occurs (year 3), payments are made without error (year 4), and reduction results are reported (year 5). Since the corrective action plan and milestones for implementation have already been evaluated by OIG and determined reasonable, VHA did not resubmit the plan as part of the response to this draft report and recommendation.

Status: In process

Target Completion Date: May 2028

*For accessibility, the original format of this appendix has been modified to comply with Section 508 of the Rehabilitation Act of 1973, as amended.*



## OIG Contact and Staff Acknowledgments

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<b>Contact</b>	For more information about this report, please contact the Office of Inspector General at (202) 461-4720.
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